

SCOTTISH WORKING PEOPLE'S HISTORY TRUST

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2026

Form and Purpose of the Charity

Scottish Working People's History Trust was established by a Deed of Trust dated 19 May 1992. The organisation has been registered as a charity by the Inland Revenue and is therefore generally exempt from taxation (ref SC020357 – 24/7/92).

The Trust's main objective is to document and preserve evidence of the history of working people in Scotland. Over time, it has developed a substantial archive of oral history material, which is currently deposited with the School of Scottish Studies at the University of Edinburgh. Work is underway, supported by a volunteer, to create a comprehensive and accessible database of the Trust's collection held within this institution.

The Trust has continued to promote and disseminate its work through partnerships. In collaboration with Birlinn, a previous Trust publication, *Onion Johnnies*, has been reprinted and reissued. Engagement with the Musée des Johnnies in France is also ongoing in relation to the potential deposit of interviews and the translation and publication of material in French.

Progress has also been made in implementing the Trust's Digital Access Strategy. This includes ongoing work to complete the transcription of interviews with railway workers. However, following the integration of the SCRAN cultural website into Historic Environment Scotland, this platform is no longer considered suitable for the dissemination of the Trust's collections. As a result, alternative approaches are being explored, including the potential development of the Trust's own website with appropriate links to the School of Scottish Studies.

The Trust continues to support volunteers in gathering and archiving new oral history material. This includes providing assistance to Dr Hugh Hagan in recording interviews with former shipyard workers in Port Glasgow. These contributors, both men and women, represent a wide range of roles within the shipbuilding industry in the west of Scotland and offer valuable insights into both industrial practices and the wider social history of the area. In April 2022, the Trust established an annual memorial lecture in honour of the late Dr Ian MacDougall, former Research Worker for the Trust, in partnership with the National Library of Scotland and the Scottish Labour History Society. The fourth annual lecture was held in April 2025 and was delivered by Trustee Dr Hugh Hagan.

During 2021/22, the charity Friends of the Scottish Working People's History Trust was wound up, and its subscribers were invited to become supporters of the Trust. The Trust continues to receive annual donations in the form of subscription income from a number of these supporters. In addition, the Midlothian World History Society, a regular supporter of

the Trust, ceased operations during the year and made a donation of £200 from its remaining funds.

The Trust has also committed financial support to an initiative to establish a heritage centre in West Calder focused on the Scottish co-operative movement. Discussions are ongoing with the project team to explore how the Trust's collection of oral history interviews with former co-operative workers can be incorporated into the development.

The Trustees administer the charity. Its principal address is c/o The Secretary, Dorothy Kidd 51 Drylaw Crescent, Edinburgh EH4 2AS

Accounts

The Trustees submit the accounts for the year ended 31 March 2026. The comparative figures cover the previous 12 months. The results are set out in the accounts.

The Trustees consider the financial position to be satisfactory.

Trustees

Elizabeth Bryan (Chair), Michael Allan, Neil Fraser, Dr Hugh Hagan, Ailsa Hutton, Dorothy Kidd (Secretary), Dr Cathlin Macaulay, Janet McBain (Treasurer), Alan Reid, Professor Emerita Siân Reynolds, Amina Shah (NLS), Oliver Taylor, Douglas Telfer and Martyn Wade.

Statement on Risk

The Trustees have considered the major risks to which the charity could be exposed and have taken steps to mitigate the effects of such risks should they occur. In particular the Trust has made arrangements that, in the event of it ceasing to exist, its accumulated research material will continue to be permanently available for future research in a public repository.

Reserves

It is the policy of the Trustees to build reserves by means of donations and to spend such reserves on research and publication.

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Elizabeth Bryan
Chair



Dorothy Kidd
Secretary

23rd June 2026

23/6/2026

Independent Examiner's Report to the Scottish Working People's History Trust on the accounts of the charity for the year ended 31st March 2026

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 5 to 7.

Respective Responsibilities of the 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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

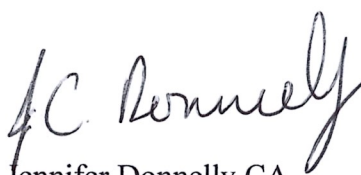
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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:
 - 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 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.

 23/6/26
Jennifer Donnelly CA

2026

SCOTTISH WORKING PEOPLE'S HISTORY TRUST

Income and Expenditure Account for the year ended 31 March 2026

<u>Income</u>	Unrestricted Funds (£)	Designated Funds (£)	Total (£)	2025 (£)
Donations and grants	455.00	0.00	455.00	550.00
Royalties and sales	98.25	0.00	98.25	79.44
Bank interest received	0.00	0.00	0.00	0.00
Total Incoming Resources	553.25	0.00	553.25	629.44
<u>Expenditure</u>				
<i>Expenditure on charitable activities - research</i>				
Stationery, Post and Telephone	0.00	0.00	0.00	0.00
Travel & Expenses	0.00	0.00	0.00	0.00
Transcriptions	315.00	0.00	315.00	825.00
Digital Access Project	650.00	0.00	650.00	0.00
Publication Costs	0.00	0.00	0.00	160.00
Donations	250.00	0.00	250.00	0.00
Insurance	221.81	0.00	221.81	238.32
Website	0.00	0.00	0.00	66.08
	1,436.81	0.00	1,436.81	1,289.40
<i>Governance Expenses</i>				
Fees of independent examiner	0.00	0.00	0.00	0.00
 Total outgoing resources	 1,436.81	 0.00	 1,436.81	 1,289.40
Surplus/(Deficit) of Income over Expenditure for before and after transfers	(883.56)	0.00	(883.56)	(659.96)
Funds at 1 April 2025	1,643.52	11,220.75	12,864.27	
Funds at 31 March 2026	759.96	11,220.75	11,980.71	

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Balance Sheet as at 31 March 2026

	2026 (£)	2025 (£)
Current Assets – Bank & Cash	11,980.71	12,864.27
Current Assets – Accrued Income	0.00	0.00
Current Liabilities - Creditors	0.00	0.00
Net Assets	12,864.27	12,864.27

Represented by Funds:

Funds at 1 April 2025	1,165.77	11,698.50	12,864.27
Surplus / (Deficit) for the year	(883.56)	0.00	(883.56)
Funds at 31 March 2026	282.21	11,698.50	11,980.71

These accounts were approved by the Trustees at their meeting on 23 June 2026 and signed on their behalf by



Elizabeth Bryan
Chair

23rd June 2026



Dorothy Kidd
Secretary

23/6/2026

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NOTES TO THE ACCOUNTS

1. Accounting Policies

Accounting Convention

The Accounts are prepared under the historical cost convention.

Basis of Accounting

The Accounts are prepared in accordance with Statement of Recommended Practice Number 2 – Accounting for Charities (revised 2005). Donations, Legacies, interest and Gift Aid Refunds are credited as they are received. Expenditure is charged as it is incurred.

No separate Statement of Financial Activities has been prepared as it would be the same as the Income and Expenditure account.

2. Trustees and Employees

The Trustees received no remuneration during the year and no Trustees were reimbursed for in respect of expenses incurred (2025: £160.00).

There were no employees during the year.

3. Designated Funds

During the year, the Trust did not receive grant funding that requires the income to be placed in a separate designated fund to support the publication of research material.

4. Donations

The Trustees are very grateful to all the individuals and organisations who gave donations during the year.