

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	09	2023	To	31	08	2024

Reference and administration details

Charity name	Scots Philosophical Association		
Other names charity is known by			
Registered charity number	SC040535		
Charity's principal address	c/o Philosophy		
	School of Humanities		
	University of Glasgow		
	Glasgow		Postcode G12 8QQ

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name		Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Director		
2		Treasurer		
3		Stirling Rep		
4		Edinburgh Rep		
5		Dundee Rep		
6		St Andrews Rep		
7		Aberdeen Rep		
8		Glasgow Rep	01/02/2024-Present	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Reference and administration details**

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	01/09/2023 – 31/12/2024
	Aberdeen Rep

**Structure, governance and management****Type of governing document**

The trustees are representatives of the Management Committee, either appointed on the establishment of the Association, or thereafter appointed in accordance with the Association's Constitution. This requires unanimous approval of the existing trustees.

**Trustee recruitment and appointment**

The trustees are representatives of the Management Committee, either appointed on the establishment of the Association, or thereafter appointed in accordance with the Association's Constitution. This requires unanimous approval of the existing trustees.

**Objectives and activities****Charitable purposes**

The purpose of the charity is to advance education, and in particular through: (a) promoting the study of philosophy generally; (b) facilitating the exchange of views on philosophical topics among those teaching the subject in Scotland; and (c) providing a regular opportunity for the informal discussion of matters of general interest to philosophers, including particularly questions concerning with the teaching of philosophy.

**Summary of the main activities in relation to these objects**

The Association promotes these objectives in a variety of ways. These include: (a) grants for philosophy conferences at Scottish universities; (b) grants for postgraduate activities in the six Scottish departments; (c) regular meetings of the Association; (d) advertising philosophical events, via email list and website; (e) consultative and advisory work, sometimes with other subject associations.

## The Scots Philosophical Association

SC040535



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2023		31	08	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	-				-	
Legacies					-	
Grants	76 770				76 770	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	2 606				2 606	1 019
Rents from land & buildings					-	
Gross receipts from other charitable activities	116				116	
					-	
<b>A1 Sub total</b>	<b>79 492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79 492</b>	<b>1 019</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>79 492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79 492</b>	<b>1 019</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	56 580				56 580	43 693
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	960				960	1 536
Other	1 141				1 141	411
					-	
<b>A3 Sub total</b>	<b>58 680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58 680</b>	<b>45 640</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>58 680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58 680</b>	<b>45 640</b>
<b>Net receipts / (payments)</b>	<b>20 812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 812</b>	<b>(44 621)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>20 812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 812</b>	<b>(44 621)</b>

## APPENDIX 3

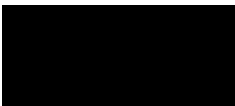


		<b>Independent examiner's report on the accounts</b>						v2	
<b>Report to the trustees/members of</b>		Charity name Scots Philosophical Association							
<b>Registered charity number</b>		SC040535							
<b>On the accounts of the charity for the period</b>		Period start date				Period end date			
		Day	Month	Year		Day	Month	Year	
		01	09	2023	to	31	08	2024	
<b>Set out on pages</b>									(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>		The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.							
<b>Basis of independent examiner's statement</b>		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.							
<b>Independent examiner's statement</b>		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ol style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ol> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a</li> </ol> <p>accounts to be reached.</p>							
<b>Signed:</b>								<b>Date:</b>	10 April 2025
<b>Name:</b>									
<b>Relevant professional qualification(s) or body (if any):</b>									
<b>Address:</b>									

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

# Scots Philosophical Association Accounts 2023-24

EXPENDITURE						
Item	information	Dept	Amount	Totals	Bugeted Year	Totals 22-23
Fellowships						
Centenary Fellowship		Stirling	£ 5 000 00			
Total Fellowships			£ 5 000 00	£ 5 000 00		£ 5 000 00
Grants						
PG Grant (£2,000) + Dept Grant (£3,000)		Edinburgh	£ 5 000 00			
PG Grant (£2,000) + Dept Grant (£3,000)		Aberdeen	£ 5 000 00			
PG Grant (£2,000) + Dept Grant (£3,000)		Glasgow	£ 5 000 00			
PG Grant (£2,000) + Dept Grant (£3,000)		Dundee	£ 5 000 00			
PG Grant (£2,000) + Dept Grant (£3,000)		Stirling	£ 5 000 00			
PG Grant (£2,000) + Dept Grant (£3,000)		St. Andrews	£ 5 000 00			
Total Grants			£ 30 000 00	£ 30 000 00		£ 30 000 00
Miscellaneous						
Incorporation Invoice 244681			£ 480 00			
SPA AGM		Edinburgh	£ 987 91			
Incorporation Invoice 246584			£ 480 00			
Web Hosting			£ 82 80			
British Philosophical Association			£ 70 00			
Total Misc Expenditure			£ 2 100 71	£ 2 100 71		£ 1 946 91
Conference grants						
Euroropean Epis Network Conf	Chris Kelp	Glasgow	£ 1 500 00		2020-22	
Breakthrough Epistemology	Adam Etinson	St Andrew	£ 1 500 00		2020-22	
Trans Conference	K Jenkins	Glasgow	£ 1 250 00		2020-22	
Future of Bioethics	Jamie Webb	Edinburgh	£ 1 149 24		2022-23	
Happiness and Achievement	Michael Brady	Glasgow	£ 1 250 00		2022-23	
We Need to Talk about Juries	Joe Slater	Glasgow	£ 570 46		2022-23	
History and metaphilosophy	Luca Rappouli	St Andrews	£ 850 00		2022-23	
Dreams	Robert Cowan	Glasgow	£ 1 250 00		2022-23	
Practical and Epistemic Normativity	Justin Snedegar	St Andrews	£ 369 28		2022-23	
Gill's Phil of Beauty	James Harris	St Andrews	£ 500 00		2022-23	
Lies and Assertion	Jean Gove	St Andrews	£ 750 00		2022-23	
Climate Ethics	Luca Stroppa	St Andrews	£ 1 250 00		2022-23	
Early Modern	Borge	St Andrews	£ 815 00		2022-23	
BSTK Epistemology Conf	Adam Carter	Glasgow	£ 1 538 00		2022-23	
Crisis and Change in Intellectual History	Thomas Ahnert	Edinburgh	£ 200 00		2023-24	
Philosophical Neutrality	Patrick Grennough	St Andrews	£ 1 000 00		2023-24	
Empirical Epistemology	Jack Lyons	Glasgow	£ 1 250 00		2023-24	
Grad Conf in Ancient Phil	I Xuang Chong	St Andrews	£ 922 91		2023-24	
Proofs and Meaning	Viviane Fairbank	St Andrews	£ 1 250 00		2023-24	
Relating to Death, Relating to the Dead	Ellie Palmer	Edinburgh	£ 1 085 81		2023-24	
Policy and Practice Recommendations For Augmented and Mixed Real	Fiona Macpherson	Glasgow	£ 704 92		2023-24	
Spinoza and Conway	David Harmon	St Andrews	£ 624 00		2023-24	
Total Conferences			£ 21 579 62	£ 21 579 62		£ 8 692 70
TOTAL EXPENDITURE				£ 58 680 33		
INCOME						
PQ share of profit			£ 76 770 00			
Bank interest			£ 2 606 23			
Returned Overpayment (Derek Brown, 30 November)			£ 92 17			
Springer Nature LI (01 May 24 --Querried)			£ 23 81			
TOTAL INCOME				£ 79 492 21		
SURPLUS				£ 20 811 88		



Balances

	01-Sep-24	01-Sep-23	01-Sep-22	01-Sep-21	01-Sep-20	01-Sep-19	1 Sept 2018	1 Sept 2017
Current A/C	£ 104 449 93	£ 86 243 28	£ 231 882 89	£ 206 637 21	#####	#####	#####	#####
Bonus A/C	£ 208 213 13	£ 205 606 90	£ 104 587 76	£ 104 574 65	#####	#####	#####	#####
Bond								
Total balance	£ 312 663 06	£ 291 850 18	£ 336 470 65	£ 311 211 86	#####	#####	#####	#####
Change in balance	£ 20 812 88	£ (44 620 47)	£ 25 258 79	£ 50 894 67	#####			

Date	Interest
11-Sep-23	£ 192 09
09-Oct-23	£ 189 45
09-Nov-23	£ 227 43
11-Dec-23	£ 235 03
09-Jan-24	£ 213 24
09-Feb-24	£ 228 18
11-Mar-24	£ 228 43
09-Apr-24	£ 213 93
09-May-24	£ 221 54
10-Jun-24	£ 236 56
09-Jul-24	£ 214 62
09-Aug-24	£ 205 73
Total	£ 2 606 23

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	291 850				336 471	336 471
	Surplus / (deficit) shown on receipts and payments account	20 813				20 813	(44 620)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>312 663</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>312 663</b>	<b>291 850</b>
	(Agree balances with receipts and payments account(s))	1	-	-	-	1	0

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>					

APPENDIX 2






Total

-

-

-

Details

B4 Liabilities


Fund to which liability relates

Amount due  
to nearest £

Last year  
to nearest £




Total

-

-

Details

B5 Contingent liabilities


Fund to which liability relates

Amount due  
(estimate)  
to nearest £

Last year  
to nearest £




Total

-

-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval


08 April 2025

## The Scots Philosophical Association

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## Section C Notes to the Accounts

## C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

To advance education, and in particular through: (a) promoting the study of philosophy generally; (b) facilitating the exchange of views on philosophical topics among those teaching the subject in Scotland; and (c) providing a regular opportunity for the informal discussion of matters of general interest to philosophers, including particularly questions concerning with the teaching of philosophy. This is achieved through grants to Scottish Universities Departments of Philosophy for fellowships, conferences, post-graduate education and other philosophical activities.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Centenary Fellow	Stirling	1	5 000
	Departmental Support Grants	Scottish Unis	6	30 000
	Conference Support Grants	Scottish Unis	22	21 580
			Total	56 580

## C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

£

## C3b Trustee remuneration - details


## C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

## C4b Trustee expenses - details

	Number of trustees	£
Travel to AGM (paid AGM funds to University of Edinburgh)	1	20
Hotel for AGM in Edinburgh (paid as AGM funds to University of Edinburgh)	1	200

## C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

## C6 Other information

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## The Scots Philosophical Association

SC040535

**Additional analysis (1)**

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Philosophical Quarterly Profit Share	76 770			76 770	
				-	
				-	
				-	
<b>Total</b>	76 770	-		76 770	-
	-	-		-	-

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Returned Overpayment	92				92	
Springer Nature LI	25				25	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	117	-	-	-	117	-
	reference error	-	-	-	reference error	-

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	43,693
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-

SC040535

**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Scots Philosophical Association Current Account	Scots Philosophical Association Savings Account	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	76 770				76 770	-
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings	2 606 23				2 606	1,019
Rents from land & buildings					-	
Gross receipts from other charitable activities	116				116	
<b>Sub total</b>	<b>79 492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79 492</b>	<b>-</b>
cross ref error						
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>79 492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79 492</b>	<b>-</b>
cross ref error						
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	56 580				56 580	43,693
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	960				960	1 536
Other	1 141				1 141	411
<b>Sub total</b>	<b>58 680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58 680</b>	<b>1 947</b>
-						
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>58 680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58 680</b>	<b>1 947</b>
<b>Net receipts / (payments)</b>	<b>20 812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 812</b>	<b>(1 947)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>20 812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 812</b>	<b>(1 947)</b>
cross ref error						
<b>Nature and purpose of funds</b>						

## The Scots Philosophical Association

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**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

**Nature and purpose of funds**

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## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

The Association made grants of £5000 to six units teaching Philosophy in Scottish Universities (Aberdeen, Dundee, Edinburgh, Glasgow, St Andrews, and Stirling). Of this sum, £2000 is to be used for Philosophy Postgraduate activities and travel. The remaining £3000 is to be used for departmental events.

The Association contributes £5000 to a Centenary Fellowship, which brings an academic to a Scottish University. In 2023-24, a visitor was brought to Stirling.

The Association agree to fund 23 academic conferences at Scottish Universities. Because we repay events after they have happened, we paid for 22 conference from this year and previous years, for a total of £21,579.62.

The Association ran a conference and Annual General Meeting in Edinburgh.

### Financial review

#### Brief statement of the charity's policy on reserves

At close of September 2023, the charity had reserves of £312,663.06 held in a current account and savings account. As of this report, the reserves stand at £343,778.88. The revenue for the charity derives primarily from its share of the profits of The Philosophical Quarterly, a journal housed in St Andrews partially owned by the SPA. In recent years, there has been concern that journal profits would decrease due to open access requirements. However, this has not happened. The charity is in the process of converting into an SCIO. Once this is complete, the board considering how to invest the reserves.

#### Details of any deficit

#### Donated facilities and services (if any)

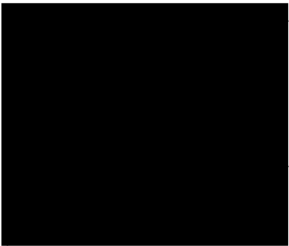
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Treasurer	
Date	8 April 2025	

