

**SCOTTISH CHARITY NUMBER: SC041535**

**NORTHERN SCOTLAND  
TRUSTEE'S ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31 AUGUST 2025**

**NORTHERN SCOTLAND**

**INDEX TO THE ACCOUNTS  
For the year ended 31 August 2025**

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## **NORTHERN SCOTLAND**

### **TRUSTEE'S ANNUAL REPORT AND ACCOUNTS For the year ended 31 August 2025**

The trustees present their report and accounts of the charity for the year ended 31 August 2025.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

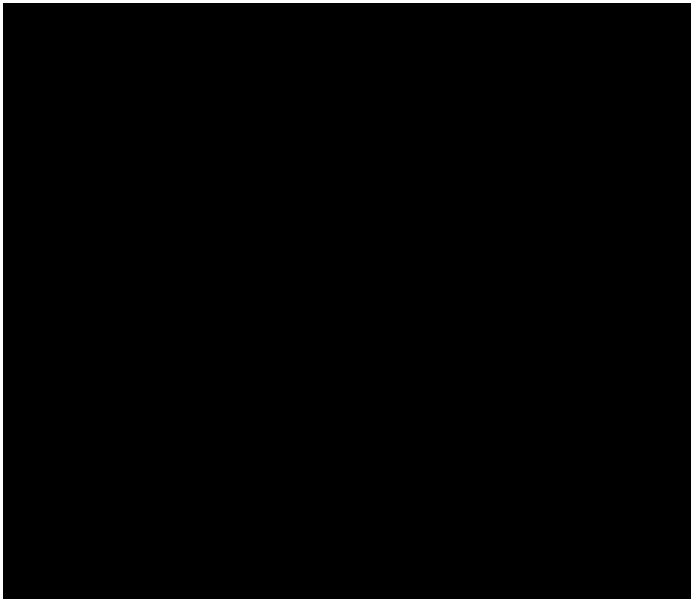
##### **Registered Charity number**

SC041535

##### **Principal address**

The Centre for History  
Burghfield House  
Cnoc-an-Lobht  
Dornoch  
IV25 3HN

##### **Trustees**



##### **Bankers**

Bank of Scotland  
High Street  
Dornoch  
IV25 3ST

**Solicitors**

Macleod & MacCallum

28 Queensgate

Inverness

IV1 1YN

## **NORTHERN SCOTLAND**

### **REPORT OF THE TRUSTEES**

**for the year ended 31 August 2025**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

Northern Scotland is a Scottish Charitable Incorporated Organisation (SCIO) registered with The Office of the Scottish Charities Regulator (OSCR) under its constitution date 12<sup>th</sup> February 2014. Prior to this date Northern Scotland was a charitable company, limited by guarantee, under the Companies Act 2006.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

Northern Scotland was launched by academics at the University of Aberdeen in 1972 and was published by the university – with, for the most part, one issue appearing each year. Prior to 2010, however, the journals tended to appear intermittently, and editorial arrangements changed frequently. Northern Scotland (the charity as opposed to the journal) was established to remedy this situation. Ownership of the journal was taken by the charity, and editorial board was recruited and – most crucially – the charity was able to enter into an agreement with Edinburgh University Press (EUP), a successful and well-regarded academic publisher, which led to EUP becoming responsible for the journal's annual publication. Editorial control continues to rest with the editors ( [REDACTED] ) who are appointed from among the membership of the editorial board – this membership overlapping, as indicated above, with that of the organisations board. The editors, with the help of the editorial board and other peer reviewers, receive prospective articles, decide on their merits and prepare articles and other material for publication – making each journal's contents available to EUP in accordance with an agreed schedule. EUP handles publication, subscription collection and related matters.

The charity was established in 2014 and in its Constitution the organisations objectives are stated to be the advancement of education, the arts, heritage, culture and science, particularly but not exclusively through the publication of a journal of academic merit. This journal, Northern Scotland, is a full peer-reviewed publication with contributors, reviewers and referees drawn from a wide range of experts across the world. While it carries material of a mainly historic nature, Northern Scotland is a cross-disciplinary publication which also welcomes contributions on cultural, economic, political, geographical and other topics relating to the Scottish Highlands and Islands and to the North-East of Scotland.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The main activity is to publish the journal, Northern Scotland.

Northern Scotland New Series volume 11 appeared in 2020, and that year we also moved to 2 issues per year instead of one, evidence of our growing strength. An introduction of the journal and its contents can be found on the EUP website at:

<http://www.euppublishing.com/journal/nor>

The contents of the journal are of a high standard and the charity's trustees, together with EUP, are convinced that it is meeting a definite academic need and, beyond this, helping the academic community to engage with the wide population of North-East Scotland and the Highlands and Islands. The principal financial benefit of moving to two issues per year is that our revenues will reduce the subvention required to EUP, making our long-term position more viable.

Working with EUP, and the university libraries of UHI and Aberdeen, Northern Scotland digitised all of its series one issues, and has made these available on its website, with a full index:

[http://www.euppublishing.com/userimages/ContentEditor/1304939468448/NOR2\\_Online-Index-to-First-Series.pdf](http://www.euppublishing.com/userimages/ContentEditor/1304939468448/NOR2_Online-Index-to-First-Series.pdf)

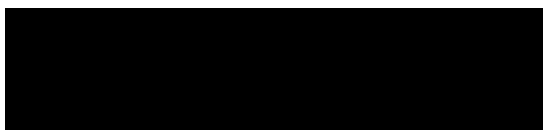
## **RESERVES**


The charity held unrestricted funds of £40.02 at the year end.

The trustees consider that with the grants approved for the coming year (£1000 from UHI) will enable us to continue to run the Charity for the forthcoming year.

Our only expenditure is our subvention payment to EUP for the publication of the journal, and we plan to increase our output from one to two issues per year, which will increase our revenue and thereby reduce the subvention we pay to EUP and make our financial position more secure.

Approved by the trustees and signed on their behalf on **07 September 2025** by



 Trustee and chair of the board

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

## **NORTHERN SCOTLAND**

A report on the accounts for the year ended 31 August 2025 set out on pages four to six.

This report is made solely to the trustees as a body, in accordance with the Scottish Charitable Incorporated Organisations Regulations 2011. To the fullest extent permitted by law, I do not accept responsibility to anyone other than the trustees as a body for this report or for the opinions I have formed.

### **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 and the Scottish Charitable Incorporated Organisations Regulations 2011. The charity's 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.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the Scottish Charitable Incorporated Organisations Regulations 2011. 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with 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 the Scottish Charitable Incorporated Organisation Regulations 2011; and to prepare accounts which accord with the accounting records and to comply with the Scottish Charitable Incorporated Organisation Regulations 2011 have 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.

Signature: 

Date: 03.09.25

**NORTHERN SCOTLAND**

**RECEIPTS AND PAYMENTS ACCOUNT**  
**For the year ended 31 August 2025**

<b>Incoming resources from generated funds</b>	<b>2025</b>	<b>2024</b>
Grants	£1000	£1000
Donations	£0000	£0000
<b>Total receipts</b>	<b>£1000</b>	<b>£1000</b>
<b>Payments</b>		
Publication costs	£0000	£3000
Sundries	£0000	£0000
<b>Governance Costs</b>	<b>£0</b>	<b>£0</b>
<b>Total payments</b>	<b>£2000</b>	<b>£0000</b>
<b>Deficit/Surplus for the year</b>	<b>£(0000)</b>	<b>£(2000)</b>



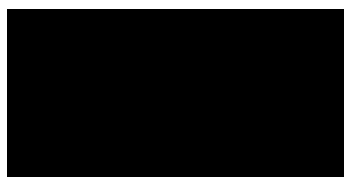
## NORTHERN SCOTLAND

### STATEMENT OF BALANCES At 31 August 2021

<b>BANK AND CASH IN HAND</b>	<b>2025</b>	<b>2024</b>
Opening balance	£2040.00	£1040.02
Surplus for year	£ 40.20	£1040.02
Closing balances	£. 40.20	£1040.02
<b>RESERVES</b>		
General funds	£40.02	£1040.02
<b>TOTAL FUNDS</b>	<b>£40.02</b>	<b>£1040.02</b>

All funds are unrestricted.

Approved by the Trustees and signed on their behalf on 05.09.2024 by



rustee and chair of the board.

## **NORTHERN SCOTLAND**

### **Notes to the accounts For the year ended 31 August 2025**

#### **1. ACCOUNTING POLICIES**

##### **Preparation of Accounts**

The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and on a receipts and payments basis.