



## **HIGHLAND GEOLOGICAL SOCIETY**

### **Annual Report & Financial Statements**

**For the Period**

**01 January to 31 December 2025**

Comprising the merged results for

- the unincorporated Highland Geological Society (SC004427) 01 January to 01 October 2025 (date of dissolution)

and

- the Scottish Charitable Incorporated Organisation created to replace the former society, also called Highland Geological Society (SC054215) 07 May to 31 December 2025.

# Trustees' Annual Report for the Year ended 31 December 2025

The Trustees present their report together with the financial statements and the Independent Examiner's report for the year ended 31 December 2025.

The Highland Geological Society changed its legal structure during the year from an unincorporated charity (SC004427) to a Scottish Charitable Incorporated Organisation (SCIO) (SC054215), retaining the same name. The registered trustees and office bearers continued unchanged during the transition. The SCIO was registered on 07 May 2025 but only commenced active operation on 01 October, the date of dissolution of the old society. All assets were donated to the SCIO.

These financial reports and statements comprise the merged results for both the 'old' and 'new' Highland Geological Society. The name is abbreviated to HGS.

## References & Administrative Information (for the new Scottish Charitable Incorporated Organisation)

### Charity Name

Highland Geological Society

### Legal Structure

A Scottish Charitable Incorporated Organisation (SCIO) - first registered 07 May 2025

### Registered Charity Number

SC054215

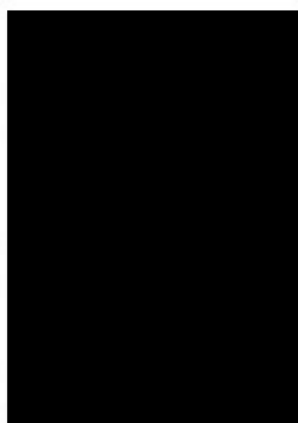
### Principal Address

c/o Chapelhead, Avoch, Ross-shire IV9 8RP

### Trustees on date of approval of Trustees' Annual Report

#### Trustee Name

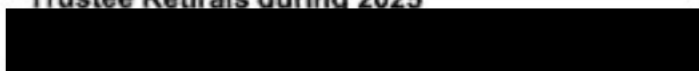
#### Office (if any)



Secretary  
Web Site Manager  
Treasurer & Membership

Co-Chair

### Trustee Retirals during 2025



## **Governance and Management**

### **Constitution**

The constitution of the new Highland Geological Society (Scottish Charitable Incorporated Organisation (SC054215) embraces the technological advances in recent years and provides a clearer administrative framework that reflects good practice as indicated by OSCR, the Scottish Charity Regulator. This will make it easier for members to participate, including remote and proxy voting, and will enable the Society to adapt readily to future changes. The key objectives and values of the Society remain the same.

### **Appointment of Trustees**

All the trustees of the unincorporated Society signed the application for incorporation and thus became the first trustees of the HGS SCIO.

Only members may become a trustee. Trustees will be elected / re-elected annually by the members at the AGM. The Committee may also co-opt new trustees during the year. There is no limit on the number of years any Trustee can serve. The society must have at least three and no more than fourteen trustees.

### **Management**

The Trustees are jointly responsible for the management of the Society.

Committee meetings were held approximately every six weeks, all by Zoom. As a small Society and with our committee geographically widespread, much work is done ad-hoc by email.

Regular finance reports gave the trustees oversight of the actual and projected results for the year based on planned activities and a stable membership income, with the intention of achieving financial balance over several years.

Additional meetings were held in early 2025 to effect the transition to a Scottish Charitable Incorporated Organisation (SCIO). The SCIO was created on 07 May 2025, based on the constitution agreed by members at the AGM.

### **Trustee Remuneration and Expenses**

No remuneration or expenses were paid to trustees in year.

### **Transactions with Trustees and Connected Parties**

No conflicts of interest were declared and there were no related party transactions.

## **Objectives & Activities**

### **Charitable Purposes**

The Society is a membership-based voluntary group. Its charitable purposes are:

- (a) the advancement of education and interest in geology and other earth sciences by the organisation of lectures, field trips and conferences and the publication of newsletters and other relevant materials; and
- (b) the advancement of the sciences, arts, heritage and culture so far as these are related to geology and the earth sciences generally by supporting the work of organisations and persons operating in these fields, and the conservation of geological materials and physical sites.

## **Activities**

1. During the year the Society organised a varied programme of field excursions and lectures, as outlined in the Chair's Report.
2. The Society is an Ambassador for the Northwest Highlands Geopark and remains affiliated to or in contact with various geological societies and other bodies, both in Scotland and the UK. We continue to subscribe to 'Down to Earth' magazine and electronic copies are distributed to members.

## **Achievements and Performance**

Our 2025 programme of field trips, lectures and activities is outlined in the Chair's Report (pages 5-6).

### **Field Trips**

Our programme offers a mix of day-excursions and longer field trips across a range of locations within the Highlands and beyond, suitable for members of mixed abilities and interests. Transport is shared where possible. Some are self-led by members knowledgeable about an area, others have designated leaders. The fee to attend a day event is £3 to help cover the leader's costs.

### **Lectures**

Talks are normally held monthly by Zoom during the winter and are recorded where possible. Given the geographical spread of members across the Highlands and beyond, this maximises the opportunity to hear lectures and can extend the range of speakers without the time and cost of travelling. However, member feedback showed a wish to also have in-person meetings which facilitate social interactions and allow more time for discussions and examining geological specimens. Hybrid meetings are more difficult to arrange, so a mix of Zoom, live and the occasional hybrid meetings seems most likely in future.

### **Newsletter, Website and Online Blog**

Our newsletters (available online and emailed to members) detail upcoming events and news items, as well as providing a summary and photos of events held during the year. Links to new reports and articles of geological interest are shared via our online blog which helps stimulate member interactions and discussions. ([www.highlandgeologicalsociety.scot](http://www.highlandgeologicalsociety.scot))

### **Library**

Our collection of books and journals is administered through Highlife Highland and available for public reference through Inverness lending library. Members of the Highland Geological Society with an endorsed library card may also borrow items.

## Chair's Report 2025

### MANAGING THE SOCIETY

The most important thing we do for our members is to organise the annual programme of lectures and field trips. That's how most of us participate, and one of the main reasons for joining the Society. This would not happen without the work of the Committee (and others), and I am very grateful to all who have contributed.

A while ago we decided that the Society needed a new constitution, and that rather than continuing as an unincorporated charity, a better legal form would be to become a Scottish Charitable Incorporated Organisation (SCIO). Our intention was that, for members, it would be a 'behind the scenes' change and make little difference to our regular activities. It did of course involve quite a lot of work for the Committee and most especially for [REDACTED] our Treasurer. The changes have now been successfully completed, and the main external differences you will see are that we have a new SCIO charity number, and a new bank account number.

We started the year with eleven Committee members, with Karen Deans and me as co-Chairs. Part way through the year Karen had to step down because of her increasing family commitments. Despite that she made a considerable contribution, most particularly in refreshing our website and improving two-way communications between the Committee and the members. We wish her well, and we will carry on the work she has started.

### LECTURES AND FIELD TRIPS

Each year the Society arranges a programme of lectures and field trips. These are both geological and social - members enjoy getting together. Some lectures are Zoom only, especially where the lecturer is remote and travel would be costly or inconvenient. Where the lecturer is present in person we hold 'hybrid' meetings to allow members who cannot attend to join in. We usually arrange a meal together before in-person meetings. Lectures are usually recorded, and with the permission of the lecturer are made available to members on request.

Details of field trips and lectures are included in our Newsletters. See website: [www.highlandgeologicalsociety.scot](http://www.highlandgeologicalsociety.scot)

Field trips may be one day or longer. We try to encourage shared travel and, where logistics permit, to have a meal together. For the Kintyre trip we arranged shared accommodation. In Girvan (for Ballantrae) most of us stayed in the same hotel.

Thanks to all our lecturers and leaders and everyone else who helped in any way. In brief:

**22 January:** The planned lecture was postponed due to illness

**12 February:** Talk (hybrid): [REDACTED] Emeritus Fellow, Geological Society of London). "Chicxulub Seismic Drilling Data". Andy took us through the geophysical, drilling and core data which supports the crater interpretation.

**26 March:** Talk (hybrid): [REDACTED] Geologist/Author. "Mary Anning"  
The life and times of [REDACTED] who has been described as 'the greatest fossilist the world ever knew'.

**30 April:** Talk (Zoom): [REDACTED] (HGS). "The Mull of Kintyre Rock Slope Failures (RSFs) sequence"

Partly in preparation for the Kintyre trip, [REDACTED] revisited his work on the area which has a surprising number of RSFs, anti-scarps etc.



**3 – 10 May:** Self-led trip: Kintyre and Gigha-arranged by Ann and Peter Reynolds (HGS)  
The group stayed together in a farmhouse, sharing shopping, cooking, driving etc. Ann and Peter had done an enormous amount of work (arranging the accommodation, researching the geology, and recces to the chosen sites) which enabled the group to visit and appreciate the diverse geology of this little-visited area.

**21 May:** Field Trip: Rock Slope Failures, Cluanie. David Jarman (HGS)  
RSFs again! Helped by excellent weather, David led a small group up to different heights and interpreted the landscape.

**3 - 4 June:** Field Trip: Grampian Shear Zone, Dr Martin Smith (HGS, formerly BGS)  
On the first day we joined Martin near Randolph's leap on the river Findhorn for a full day examining the exposures there, followed by a pleasant evening in Grantown. On the second day we met at Kincaig and roamed over a wide area as Martin interpreted the exposures, reminiscing about the work of the field geologist in BGS.

**14 August:** Field Trip: Visit to Coire Glas pumped hydro scheme (in development), Dr Romesh Palamakumbura (BGS) and Jessica Smith (SSE Renewables)  
We were introduced to the huge scale of the Coire Glas exploratory works. The demanding work of the geologists in recording what was found during tunnelling was explained and we were able to examine geological sections both at the surface and in the drill core.

**17-19 August:** Field Trip: Ballantrae, Prof Alastair Robertson (University of Edinburgh)  
This has been a target for many years. The ophiolite and associated geology is not simple and Alastair was the leader we needed. A well-planned, varied and very educational set of excursions.

**6 September:** Field Trip: [REDACTED] (Emeritus Professor of Industrial Geology, Camborne School of Mines)  
We have visited [REDACTED] and welcomed the opportunity to revisit with Peter. Because of tides this was an afternoon excursion. The exposure at Nigg is a relatively simple and clear sequence which repays careful study. Afterwards we returned to Cromarty for an evening meal together.

**8 October:** Talk (hybrid): [REDACTED] NTS): [REDACTED]  
Fossil hunter, folklorist, man of faith, stonemason, geologist, editor, writer and social justice campaigner – [REDACTED] was one of the great Scots of the 19th century"

**12 November:** Talk (hybrid): [REDACTED] (BGS): Great Glen Fault  
The extensive tunnelling and drilling in preparation for the Coire Glas pumped storage project has provided a wealth of information about the Great Glen fault and associated geology. This was our most popular talk to date, with 20 members in person and 23 on Zoom.

**10 December:** Talk (Zoom): [REDACTED] (BGS): "The Moine no more: A new stratigraphic framework for the early Neoproterozoic successions of Scotland".  
As a major contributor to Edition 5 of 'The Geology of Scotland' Maarten took us carefully through an impressively clear summary of the new dates and new thinking, inspiring me at least to have a more detailed read of chapter 4. (A copy of the book is in the HGS collection at Inverness Library.)

## Financial Review

**Merged Accounts:** The results for 2025 combine those of the unincorporated Society from 01 January to 01 October, and for the new SCIO from 07 May to 31 December. The old society transferred all assets (cash reserves and the library collection) and liabilities (none) to the Highland Geological Society (SCIO) during September 2025 and was dissolved on 01 October 2025. The new Society (SCIO) formally commenced operation on 01 October 2025.

**Basis of Accounts:** The Society continues to prepare "Receipts and Payments Accounts" which means that only money received or paid out within the financial (calendar) year is included. The timing of transactions therefore plays an important role in determining the declared surplus or deficit for the year. Any significant timing adjustments are noted below.

**Donated Funds:** The total cash reserves of the old Highland Geological Society transferred to the new Society are classed as Donations - £6,226. Other donations received totalled £48 (2024, £189)

**Membership and Subscriptions:** Our main source of income was £1,005 from membership subscriptions - 53 individual, 9 family memberships (two voting members at one address) and 1 student member. (2024, £1035). Subscription rates were unchanged from previous years. The Society had 79 members in 2025, including 7 whose subscriptions were received in the previous year (2024,74). Where new members join within the last quarter their subscription also covers the following year, which affects year-on-year comparisons of income.

**Field Trips and Meetings:** The small charge (£3 per day or £5 for 2 days) made for attendance at field trips netted £259 (2024, £87). There is no charge for attendance at Zoom or hybrid evening meetings.

No deposits were received in advance for 2026 field trip accommodation (2024, £7).

Meeting room hire and speaker hotel accommodation costs paid in advance for 2026 totalled £229.

**Gift Aid** is claimed on subscriptions and other donations where members who are taxpayers make a Gift Aid declaration. £394 Gift Aid was claimed for the two-year period May 2023 to June 2025 (2024, £0).

**Donations paid to other organisations:** Total £70 (2024, £285): - Northwest Highlands Geopark Ambassador £45; and Pancreatic Cancer £25 (in lieu of Independent Examination fee).

Note: A pledge of £100 was given to the Scottish Geology Trust towards the Hutton Deep Time Memorial Trail and £15 was committed to the Friends of Hugh Miller. Both sums were paid in January 2026 and are shown as year-end liabilities.

**Public event costs:** The HGS did not hold its own public event in 2025, but a society member had a display at the Strathpeffer Science Fair. (2024, £170).

**Governance Costs:** The transition to a SCIO cost £60 (fees re opening a new bank account). Committee meetings and the AGM were held by Zoom so incurred no costs.

**Surplus / Deficit for the year:** Nett cash receipts minus payments gave a deficit of £738 (2024, deficit £1,211). After adjusting for advance field-trip deposits held (+£0), payments made in advance for 2026 events (-£229), and donations committed but not paid until 2026 (£+115) the adjusted underlying deficit for 2025 was £624 (2024, surplus £106).

Higher than usual leader accommodation costs necessarily incurred led to the deficit in 2025. The 2026 planned events are not expected to incur such high costs.

## Assets

- Year-end cash balances (unrestricted reserves):** £402 in a current (community) account and £5,087 on instant access deposit - total £5,849. (2024, £6,227).
- **Library Collection:** The society's collection of books and journals are on long-term loan and held in the Inverness Reference Library. The trustees see no merit in valuing the books as a year-end asset.
- **Other Assets:** Meeting-room hire and speaker accommodation costs paid in advance for 2026 were potentially recoverable if the events are cancelled - £229 (2024, £0)

## Liabilities:

- Committed Costs:** £115 costs were committed but not paid until 2026, comprising £100 pledged to the Scottish Geology Trust Crowdfunder towards the Hutton Deep Time Memorial Trail and £15 due to Friends of Hugh Miller.

**Reserves Policy:** The Society aims to maintain cash reserves of at least £4,000 to cover yearly fluctuations in income and expenditure, and to pay advance group accommodation or other costs prior to being recouped from participants. The current cash reserves of £5,489 (all unrestricted funds) are therefore satisfactory.

**Donated facilities and services:** None.

**Membership Subscriptions and Other Charges:** For 2026, membership subscriptions have been maintained at 2025 rates to enable as many people as possible to participate. (Individual £15, Family £22.50 and Student £7.50). Contributions for field trips and events will be increased to £5 per day in 2026 to help offset rising costs.

## Plans for Future Periods

The Society will continue to arrange talks, field trips and events that span the varied interests, skill levels and physical capacities of our members who are spread across the Highlands and beyond. We also propose to continue updating and extending information on the website including blogs on articles of interest, which serves to promote two-way interactions with our members and with other geological societies.

## Declaration

The trustees declare that they have approved the Trustees' Annual Report including the Financial Review above. Signed on behalf of the charity's trustees:

Signature

Full name

Position

Co-Chair

Date

5 FEB 26



# HIGHLAND GEOLOGICAL SOCIETY

## MERGED FINANCIAL STATEMENTS for the year to 31 DECEMBER 2025

- unincorporated charity (SC004427) - 01 January to 01 October 2025, and  
 - Scottish Charitable Incorporated Organisation (SC054215) –  
 07 May to 31 December 2025




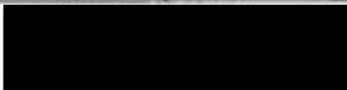
### RECEIPTS AND PAYMENTS BASIS

	HGS (SC004427)	HGS-SCIO (SC054215)	TOTAL	
	01/01-01/10	07/05-31/12	Year 2025	2024
RECEIPTS	£	£	£	£
Subscriptions				
53 individuals @ £15.00	780	15	795	810
1 student @ £7.50	8	-	8	-
9 family @ £22.50	202	-	202	225
	990	15	1,005	1,035
Day Trips- attendance fees	259		259	87
Gift Aid re-payment	394	-	394	-
Donations	47	1	48	189
Field Trips- Costs reimbursed	279	-	279	3,578
Bank interest	35	7	42	60
<b>Total Receipts</b>	<b>2,004</b>	<b>23</b>	<b>2,027</b>	<b>4,949</b>
PAYMENTS				
Insurance	134	-	134	134
Leader / Speaker Expenses	1,163	235	1,398	292
Room Hire	80	250	330	80
Public events	-	-	-	170
Postage, Copy, Tel.	95	-	95	-
Magazine - "Down to Earth"	-	50	50	45
HGS Website and Zoom	132	156	288	156
Donations / subscriptions	25	45	70	285
Field Trip outlays	286	-	286	4895
Governance Costs	60	-	60	-
Miscellaneous	30	24	54	103
<b>Total Payments</b>	<b>2,005</b>	<b>760</b>	<b>2,765</b>	<b>6,160</b>
<b>Surplus/(Deficit) on ordinary activities</b> (Receipts minus payments)	<b>(1)</b>	<b>(737)</b>	<b>(738)</b>	<b>(1,211)</b>
<b>Funds donated to HGS (SCIO)</b>	<b>(6,226)</b>	<b>6,226</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) for the year including donated funds</b>	<b>(6,227)</b>	<b>5,489</b>	<b>(738)</b>	<b>(1,211)</b>
STATEMENT OF BALANCES (unrestricted reserves)	£	£	£	£
<b>Bank and cash in hand</b>				
Opening balances	6,227	-	6,227	7,438
Overall Surplus / (Deficit) for year	(6,227)	5,489	(738)	(1,211)
<b>Closing Balances – 31 December 2025</b>	<b>-</b>	<b>5,489</b>	<b>5,489</b>	<b>6,227</b>

## APPENDIX 1:

### Other Assets and Liabilities at 31/12/2025

Other Assets and Liabilities at 31/12/2025		2025 £	2024 £
<b>Assets</b>			
<b>Highland Geological Society Library</b> The collection is administered by Highlife Highland and is available for public reference. The Trustees see no merit in trying to value the collection.		Not valued	Not valued
<b>Meeting and Speaker Costs prepaid for 2026</b>		229	0
<b>Liabilities</b>			
Donations committed-to but paid after 31 December 2025	£100 to Crowdfunder for the SGT Hutton Deep Time Trail and £15 annual subscription to Friends of Hugh Miller	115	0

These Financial Statements were approved by the Trustees and are signed on their behalf by:		
Signature		
Kathryn Logan	Treasurer	Date: 5 Feb 26
Signature		
Alan Thompson	Co-Chair	Date: 5 Feb 26

## Independent Examiner's Report to the Trustees of Highland Geological Society

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 - 10.

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). As provided for under Regulation 10 (1) (d) (iii) the Charity Trustees have decided that an audit is not required. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and state whether particular matters have come to my attention.

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 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 accounts.

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to:

- a) keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - b) prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations
- have not been met, or
- c) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: [REDACTED] .....

Name: [REDACTED]

Relevant professional qualification(s) or body (if any):

Date: 19/01/26 .....

Address: Easter Ord House, Skene, Westhill, AB32 6SQ