

Scottish Council on Archives

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013**

Although the Council was not a charity during the course of the year, the accounts have been prepared in a charity format.

SCOTTISH COUNCIL ON ARCHIVES

Report of the Trustees For the Period ended 31 March 2013

The trustees present their report with the financial statements of the Council for the year ended 31 March 2013.

Reference and Administrative Details

Address: General Register House, 2 Princes Street, Edinburgh, EH8 1SE

Accountants Helen Lowe & Company Ltd, 17-21 East Mayfield, Edinburgh, EH9 1SE

Bankers: Bank of Scotland

Trustees: The trustees serving during the year and since the year-end were as follows:

Irene O'Brien (Chair)	Linda Ramsay
Patricia Whatley (vice-chair)	Lesley Richmond
Rachel Hart (Treasurer)	Alex Ritchie
Bruce Bishop	Elizabeth Roads
Caroline Brown	Robin Smith
Claire Johnson	Fiona Watson
Alan McDonald	Kevin Wilbraham
Karl Magee	

Statement of Trustees responsibilities

The Trustees of Scottish Council on Archives are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the organisation and of the incoming resources and application of resources, including the income and expenditure, of the organisation for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation 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. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SCOTTISH COUNCIL ON ARCHIVES

Report of the Trustees For the Period ended 31 March 2013

Structure Governance and Management

Organisation

The Board of Trustees administers the organisation and meets on average three times throughout the year.

Risk Management

The trustees are satisfied that the major risks to which the organisation is exposed have been reviewed and procedures have been established to manage these risks.

Objectives and Activities

The Scottish Council on Archives is the lead body for the advocacy and development of archive services in Scotland. It is committed to developing a national strategy to take the archival community in Scotland forward. It is funded by the Scottish Government to represent and advise its members, and to provide a voice of consensus on all matters affecting the Scottish archives community. The council comprises representation from local authorities, universities, health boards, national institutions, user groups and many others, and acts both as a strategic agency and a facilitator of activity on the ground. It supports historic archives in local authority record offices and elsewhere, modern records management and electronic document management, community archives, and activities such as conservation and preservations, as well as digitisation and learning. It also aims to promote archive services to the wider public by publicising initiatives such as the annual Archives Awareness Campaign.

Financial Review

The financial statements follow on pages 4 to 9. These statements are prepared in terms of the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006.

By Order of the Board

Irene O'Brien
Chairperson

Date:

SCOTTISH COUNCIL ON ARCHIVES
Independent Examiner's Report to the trustees
For the Period ended 31 March 2013

I report on the accounts of the organisation for the period ended 31st March 2013 which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The organisation'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. 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. An examination includes a review of the accounting records kept by the organisation 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 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- 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.

John Cursiter – Chartered Accountant
Helen Lowe & Company Ltd
Chartered Accountants
17-21 East Mayfield
Edinburgh
EH9 1SE

Date

SCOTTISH COUNCIL ON ARCHIVES

Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the Year ended 31 March 2013

	Notes	Unrestricted Funds £	2013 Total Funds £	2012 Total Funds £
Incoming Resources				
Incoming resources from Charitable activities	2	<u>140,936</u>	<u>140,936</u>	<u>140,216</u>
Resources Expended				
Charitable expenditure	3,4	134,804	134,804	143,307
Support costs	5	<u>900</u>	<u>900</u>	<u>1,020</u>
Total Resources Expended		<u>135,704</u>	<u>135,704</u>	<u>144,327</u>
Net Outgoing Resources for year		5,232	5,232	- 4,111
Payments from previous years grants	4	50,517	50,517	50,475
Fund balance at 31 March 2012	7	<u>79,699</u>	<u>79,699</u>	<u>134,285</u>
Fund balance at 31 March 2013	7	<u>34,414</u>	<u>34,414</u>	<u>79,699</u>

The results set out in the income and expenditure account above derive from the continuing operations of the Council.

SCOTTISH COUNCIL ON ARCHIVES

Balance Sheet
As at 31 March 2013

	Notes	2013 £	2012 £
Current Assets			
Bank		<u>38,771</u>	<u>79,699</u>
Creditors			
Amounts falling due within one year		<u>4,357</u>	<u>-</u>
Net Current Assets		<u>34,414</u>	<u>79,699</u>
Reserves			
Unrestricted Fund	7	<u>34,414</u>	<u>79,699</u>

The financial statements on pages 4 to 7 were approved on _____
and signed on behalf of the board of trustees by

Irene O'Brien
Chair of Trustees

SCOTTISH COUNCIL ON ARCHIVES

Notes to the Financial Statements For the year ended 31 March 2013

1. Accounting Policies

a) Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Incoming Resources

Income is stated at amounts receivable for the year.

c) Resources Expended

All expenditure is included on the accruals basis and has been directly attributed to one of the financial categories of resources expended in the Income & Expenditure Account and Statement of Financial Activities. The expenditure also includes irrecoverable VAT.

	2013 £	2012 £
2. Incoming Resources from Charitable Activities		
Grants receivable	140,000	140,000
Interest received	-	16
Sundry income	936	200
	<u>140,936</u>	<u>140,216</u>
3. Direct Charitable Expenditure		
Travel and Conferences	1,163	5,467
Events and Meetings	3,945	2,648
Salaries	61,770	66,608
Officer Expenses	-	1,525
Training	1,644	3,320
IT & Office Costs	10,464	6,938
Strategic development	17,215	20,807
Publicity	-	529
Bursaries	2,400	1,360
Subscriptions	275	275
Promotion	3,944	-
Projects Costs	31,984	33,832
	<u>134,804</u>	<u>143,309</u>

SCOTTISH COUNCIL ON ARCHIVES
Notes to the Financial Statements
For the year ended 31 March 2013

	2013 £	2012 £
4. Project Costs		
Payments made in year:		
ALMA-UK	1,610	3,224
Archives Accreditation	5,757	5,815
ARMS	3,732	19,515
Digital	4,775	-
Edible Archive	-	532
Engagement	12,014	8,000
Education	20,642	274
Financial Impact	-	4,620
PSQG	2,772	-
PRA	-	615
Racing	52	-
Rebrand	3,978	-
Retention Schedules	1,300	-
SCARRS	-	15,358
SAM	-	187
Scotland Online	8,877	15,415
Website	16,992	10,752
	<u>82,501</u>	<u>84,307</u>
Less: charged against grants received in previous years:		
ARMS	118	19,515
Education	17,415	-
Engagment	12,014	-
Rebrand	3,978	-
SCARRS	-	15,358
SAM	-	187
Scotland Online	-	15,415
Website	16,992	-
	<u>50,517</u>	<u>50,475</u>
Project costs for year	<u>31,984</u>	<u>33,832</u>
5. Support costs		
Accountancy	<u>900</u>	<u>1,020</u>

SCOTTISH COUNCIL ON ARCHIVES
Notes to the Financial Statements
For the year ended 31 March 2013

	2013	2012
	£	£
6. Staff costs		
Salaries and national insurance	61,770	66,608
Social security	-	-
Staff training and travel	-	-
	<u>61,770</u>	<u>66,608</u>

The average weekly number of employees during the year was:
Administration

No pension contributions were made during this year or the previous year.

Payments to charity trustees??

7. Statement of Funds

	<u>Balance at</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Balance at</u>
	<u>01-Apr-12</u>	<u>Resources</u>	<u>Resources</u>	<u>31-Mar-13</u>
Unrestricted Fund	79,699	140,936	- 186,221	34,414