

**Scottish Council on Archives**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2014**

**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 2014**

The trustees present their report with the financial statements of the Council for the year ended 31 March 2014.

#### **Reference and Administrative Details**

|                    |   |
|--------------------|---|
| <i>Address:</i>    | General Register House, 2 Princes Street, Edinburgh, EH8 1SE  |
| <i>Accountants</i> | Helen Lowe & Company Ltd, 17-21 East Mayfield, Edinburgh, EH9 1SE   |
| <i>Bankers:</i>    | Bank of Scotland  |
| <i>Trustees:</i>   | The trustees serving during the year and since the year-end were as follows:<br><br>Irene O'Brien (Chair)<br>Linda Ramsay<br>Rachel Hart (Treasurer)<br>Kevin Wilbraham |

#### **Statement of Trustees responsibilities**

The Trustees of the Scottish Council on Archives are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and regulations.

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 2014**

#### **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.

#### **Achievements and Performance**

#### **Financial Review**

The financial statements follow on pages 4 to 8. These statements are prepared in terms of the Statement of Recommended Practice 2005 – Accounting and Reporting by Charities and the Companies Act 2006.

#### **Plans for Future Periods**

#### **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 2014**

I report on the accounts of the organisation for the period ended 31<sup>st</sup> March 2014 which are set out on pages 4 to 8.

**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 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 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 2014**

|   | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2014 Total<br>Funds<br>£ | 2013 Total<br>Funds<br>£ |
|---|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Incoming Resources</b>                     |       |                            |                          |                          |                          |
| Incoming resources from Charitable activities | 2     | 145,279                    | 26,329                   | 171,608                  | 140,936                  |
| <b>Resources Expended</b>                     |       |                            |                          |                          |                          |
| Charitable expenditure                        | 3,4   | 140,862                    | 26,329                   | 167,191                  | 126,979                  |
| Support costs                                 | 5     | 3,376                      | -                        | 3,376                    | 900                      |
| Total Resources Expended                      |       | 144,238                    | 26,329                   | 170,567                  | 127,879                  |
| <b>Net incoming Resources for year</b>        | -     | 144,238                    | - 26,329                 | - 170,567                | 13,057                   |
| Charged against previous years grants         | 4     | 38,771                     |                          | 38,771                   | 53,985                   |
| Net outgoing resources for year               | -     | 183,009                    | - 26,329                 | - 209,338                | - 40,928                 |
| Fund balance at 31 March 2013                 | 7     | 38,771                     | -                        | 38,771                   | 79,699                   |
| Fund balance at 31 March 2014                 | 7     | - 144,238                  | - 26,329                 | - 170,567                | 38,771                   |

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 2014**

|                            | Notes | 2014<br>£        | 2013<br>£     |
|----------------------------|-------|------------------|---------------|
| <b>Fixed Assets</b>        |       |                  |               |
| Office equipment           |       | <u>1,948</u>     | <u>-</u>      |
| <b>Current Assets</b>      |       |                  |               |
| Bank                       |       | 610              | 38,771        |
| <b>Current Liabilities</b> |       |                  |               |
| Creditors                  |       | <u>1,517</u>     | <u>-</u>      |
| <b>Net Current Assets</b>  |       | <u>- 907</u>     | <u>38,771</u> |
| <b>Net Assets</b>          |       | <u>1,041</u>     | <u>38,771</u> |
| <b>Reserves</b>            |       |                  |               |
| Unrestricted Fund          | 7     | <u>- 170,567</u> | <u>38,771</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 2014

#### 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.

|   | 2014<br>£ | 2013<br>£ |
|---|-----------|-----------|
| <b>2. Incoming Resources from Charitable Activities</b> |           |           |
| <b>Unrestricted Fund:</b>                               |           |           |
| Grants receivable                                       | 141,151   | 140,000   |
| Sundry Income   | -         | 936       |
| <b>Restricted Fund:</b>                                 |           |           |
| National Archive  | 12,829    |           |
| National Lottery Funding                                | 13,500    |           |
| Public Records (Scotland Act) Conference                | 4,128     |           |
|   | 171,608   | 140,936   |

#### 3. Direct Charitable Expenditure

|                       | Charged against<br>funds at 31.03.13 | Restricted<br>Funds | Unrestricted<br>Fund | 2014<br>Total | 2013<br>Total |
|-----------------------|--------------------------------------|---------------------|----------------------|---------------|---------------|
| Events and Meetings   |                                      |                     | 8,525                | 8,525         | 4,251         |
| Salaries              |                                      |                     | 63,859               | 63,859        | 61,770        |
| Training              |                                      |                     | 3,916                | 3,916         | 1,644         |
| IT & Office Costs     | 3,478                                |                     | 8,053                | 11,531        | 6,653         |
| Strategic development |                                      |                     | 14,901               | 14,901        | 17,215        |
| Professional Fees     |                                      |                     | -                    | -             | -             |
| Bursaries             |                                      |                     | 750                  | 750           | 2,400         |
| Subscriptions         |                                      |                     | 739                  | 739           | 275           |
| Promotion             | 500                                  |                     | 3,293                | 3,793         | 3,443         |
| Projects Costs        | 34,793                               | 26,329              | 36,177               | 97,299        | 29,328        |
| Depreciation          |                                      |                     | 649                  | 649           | -             |
|                       | 38,771                               | 26,329              | 140,862              | 205,962       | 126,979       |

**SCOTTISH COUNCIL ON ARCHIVES**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2014**

**4. Project Costs**

|   | <b>2014</b>   | <b>2013</b>   |
|---|---------------|---------------|
|   | <b>£</b>      | <b>£</b>      |
| <b>Payments made in year:</b>                                   |               |               |
| ALMA-UK The Alliance of Libraries and Museums Archive           | 3,646         | 1,914         |
| Archives Accreditation  | 4,774         | 5,921         |
| ARMS-Archives Records Management Services                       | 7,549         | 3,759         |
| Community Archives  | 260           | -             |
| Digital   | -             | 4,850         |
| Engagement  | -             | 12,014        |
| Education   | 14,694        | 20,642        |
| New Brunswick   | 3,000         | -             |
| Parliament  | 2,561         | -             |
| PSQG-Public Services Quality Group                              | 88            | 2,772         |
| Preservation  | 847           | -             |
| Racing  | -             | 52            |
| Rebrand   | -             | 3,978         |
| Retention Schedules   | 300           | 1,300         |
| Scotsman  | 5,228         | -             |
| Scotland Online   | 25,337        | 8,877         |
| Skills for the future   | 29,016        | -             |
| Website   | -             | 16,992        |
|   | <u>97,299</u> | <u>83,071</u> |
| <b>Less: charged against grants received in previous years:</b> |               |               |
| ARMS-Archives Record Management Services                        | -             | 118           |
| Education   | 25,793        | 20,642        |
| Engagement  | -             | 12,014        |
| Rebrand   | -             | 3,978         |
| Scotland Online   | 9,000         | -             |
| Website   | -             | 16,992        |
|   | <u>34,793</u> | <u>53,744</u> |
| <b>Project costs for year</b>                                   | <u>62,506</u> | <u>29,327</u> |

**Events Costs**

|  | <b>2014</b>  | <b>2013</b>  |
|--|--------------|--------------|
| <b>Payments made in year</b>                                   |              |              |
| General  | 657          | 2,193        |
| Special  | -            | 2,299        |
| Council Meetings   | 296          | -            |
| Management Committee meetings                                  | 147          | -            |
| Miscellaneous  | 1,722        | -            |
| Public Records (Scotland Act) Conference                       | 5,703        | -            |
|  | <u>8,525</u> | <u>4,492</u> |
| <b>Less charged against grants received in previous years:</b> |              |              |
| Special  | -            | 242          |
| <b>Events costs for year</b>                                   | <u>8,525</u> | <u>4,251</u> |

**5. Support costs**

|                         |              |            |
|-------------------------|--------------|------------|
| Accountancy             | 1,116        | 900        |
| Other professional fees | 2,260        | -          |
|                         | <u>3,376</u> | <u>900</u> |



**SCOTTISH COUNCIL ON ARCHIVES**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2014**

|                                  | <b>2014</b>   | <b>2013</b>   |
|----------------------------------|---------------|---------------|
|                                  | <b>£</b>      | <b>£</b>      |
| <b>6. Staff costs</b>            |               |               |
| Salaries                         | 55,608        | 55,964        |
| Employer's National Insurance    | 5,700         | 5,736         |
| Employer's Pension Contributions | 2,551         | -             |
|                                  | <u>63,859</u> | <u>61,770</u> |

**7. Statement of Funds**

|                     | <b>As at</b>   | <b>Incoming</b>  | <b>Resources</b> | <b>As at</b>   |
|---------------------|----------------|------------------|------------------|----------------|
|                     | <b>31.3.13</b> | <b>Resources</b> | <b>Expended</b>  | <b>31.3.14</b> |
|                     | <b>£</b>       | <b>£</b>         | <b>£</b>         | <b>£</b>       |
| <b>Unrestricted</b> | <u>38,771</u>  | <u>171,608</u>   | <u>209,339</u>   | <u>1,040</u>   |
| <b>Restricted</b>   | <u>-</u>       | <u>-</u>         | <u>26,329 -</u>  | <u>26,329</u>  |
| <b>Total</b>        | <u>38,771</u>  | <u>171,608</u>   | <u>235,668 -</u> | <u>25,289</u>  |