

Scottish Council on Archives

(Charity No: SC044553)

**Report of the Trustees and Unaudited Financial Statements
For the year ended 31 March 2019**

SCOTTISH COUNCIL ON ARCHIVES
For the year ended 31 March 2019

CONTENTS

	Page
Reference and Administrative Details	1
Report of the Trustees	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10-15

SCOTTISH COUNCIL ON ARCHIVES

REFERENCE AND ADMINISTRATIVE DETAILS

For the year ended 31 March 2019

Registered Charity number

SC044553

Principal address

General Register House
2 Princes Street
Edinburgh, EH1 3YY

Trustees

Irene O'Brien (Chair)
Elizabeth Roads (vice Chair)
Caroline Brown
Rachel Hart (Treasurer)
William Kilbride
Meic Pierce Owen

Phil Astley
Linda Ramsay
Claire Johnson
Victoria Stobo
Bruce Jackson

Accountants

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

Bankers

Bank of Scotland
300 Lawnmarket
Edinburgh

Solicitors

J & H Mitchell
51 Atholl Road
Pitlochry
PH16 5BU

The Trust also receives support from the executive team who provide secretariat and strategic advice.

SCOTTISH COUNCIL ON ARCHIVES

REPORT OF THE TRUSTEES

For the year ended 31 March 2019

The Trustees present their report with the financial statements of the Council for the year ended 31 March 2019. The Council was incorporated as a Scottish Charitable incorporated Organisation (SCIO) on 30th December 2013.

OBJECTIVES AND ACTIVITIES

The charitable purposes of the Scottish Council on Archives, as set out in its constitution are:

- To promote and support the effectiveness and efficiency of archives and records management across Scotland;
- To advance the creation, preservation and archiving of information, culture and heritage;
- To provide and advance education, training, understanding and responsible awareness of the creation, preservation and archiving of records in schools, communities and amongst professionals;
- To encourage greater access to and use of archives by the public;
- To research and assess the social and economic impact of archives and record management services; and
- To work in partnership and through networks in achieving these objectives.

The Council 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 and records management community. It acts both as a strategic agency and as 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 preservation, as well as digitisation and learning. It also aims to promote archive services to the wider public by delivering and supporting a variety of archive outreach initiatives, publications, conferences and events.

ACHIEVEMENTS AND PERFORMANCE

During the period 2018-2019, the Scottish Council on Archives (SCA) has consolidated its position as the leading advocacy and development body for Scotland's archives and records management sector.

Significant progress has been made to making SCA more resilient by developing a new set of strategic objectives as well as monitoring and responding to risks. SCA has been able to contribute to the reserves fund and is working towards meeting the target agreed by trustees.

Key achievements in 2018-19 include:

- Launch and ongoing delivery of the three-year Education Plan, Many More Stories, One Scotland: 2018-21, which has included running a coaching and support programme for archivists, and a Heritage Lottery Funded project using WW1 material held by local archives to create dramatic performances by young people.
- Continuing support for the implementation of the Public Records Scotland (Act) 2011 (PRSA) with practical tools - Record Retention Schedules and the ARMS Quality Improvement Framework.

SCOTTISH COUNCIL ON ARCHIVES

REPORT OF THE TRUSTEES

For the year ended 31 March 2019

ACHIEVEMENTS AND PERFORMANCE (continued)

Key achievements in 2018-19 continued:

- The first of a series of conferences on the theme of Why Archives Matter, exploring the importance and impact of engagement with archives across a range of sectors. SCA also commissioned a short film on the theme from post-graduate students at the University of Edinburgh.
- Appointment of a community engagement officer to scope out the community archives landscape with a view to providing training in areas such as conservation, cataloguing, preservation and copyright.
- Development and launch of a brand-new website with improved accessibility, functionality and compatibility across difference devices.
- Contribution to Scottish Government's draft Culture Strategy consultation including facilitating a workshop with representatives of the archive's community
- Launch of a pilot project as part of the preliminary work around developing a new portal to improve access to Scotland archive collections. SCA has also been scoping out the mechanisms and costs of delivery of the full project.
- Continuing to promote the Archives Accreditation Standard and explore, through a new working group, opportunities to help services prepare for applications.
- Launch of the inaugural SCA Annual Lecture with Professor Sir Tom Devine at the Scottish Storytelling Centre, Edinburgh.
- Production and circulation of a draft Collecting Policy Framework for the archives sector.
- Development of a new three-year Preservation Committee action plan to support services in addressing preservation and conservation needs.

For further details on all of the Scottish Council on Archives projects please visit the website (www.scottisharchives.org.uk)

The Scottish Council on Archives receives funding from the Scottish Government to provide leadership for the archives and records management sector in Scotland. It builds national and international partnerships, delivers strategic advice and research and develops projects spanning stakeholder engagement, advocacy, education, and quality improvement.

SCA acts in partnership with a wide range of archives and records management organisations including: National Records of Scotland, Archives and Records Association, Digital Preservation Coalition, Business Archives Council of Scotland, and The National Archives as well as university and local authority archives. SCA provides sectoral support, advice, guidance and training for its network of institutional and individual members and for many others working in or using Scotland's archives services including community archives.

SCOTTISH COUNCIL ON ARCHIVES

REPORT OF THE TRUSTEES

For the year ended 31 March 2019

ACHIEVEMENTS AND PERFORMANCE (continued)

SCA has a unique role to play in providing cohesion for the diverse archives and records management sector as well as acting as a powerful advocate for archives.

Plans for Future Periods

The Scottish Council on Archives has produced a new three-year Strategy 2019-2021 document which sets out new Mission and Vision statements along with six strategic objectives around the themes of: Capacity Building; Education and Outreach; Access to Archives; Advocacy and Impact; Partnership; and Governance.

SCA is currently reviewing its membership structure with a view to simplifying the application process and concentrating on consensus-building amongst its organisational members on the key challenges and opportunities for the sector. SCA has also established an Advocacy Working Group to help develop its role as a leading advocate for archives and records management.

The Board of Trustees recognises the need for SCA to be more resilient and to diversify its income strands. The Director and Programmes and Development Manager continue to explore funding options for new and existing projects, with particular emphasis on education, community archives and health and wellbeing.

FINANCIAL REVIEW

The Statement of Financial Activities shows a net increase in funds over the year of £4,844 (2018: £33,130).

Income for the year of £237,738 was lower than for the previous year with decreases in grants received.

Net assets have increased from £40,715 at 31 March 2018 to £45,559 at 31 March 2019 in line with the net increase in funds. Of these net assets, all were unrestricted.

RESERVES POLICY

Acting on advice from SCA's accountants, the Board of Trustees have agreed a reserve target of four months' running costs. As of September 2018, this equates to £69,700. The reserves are to be used only for the purposes of covering SCA's running costs in the event that the organisation experiences an income shortfall, unexpected cost increases or decides to wind up.

The Trustees are not in a position to accumulate significant reserves because the Scottish Government annual grant is intended to cover the current year's expenditure only. However, the Trustees hope that they will be able to accumulate reserves in the future from other sources of income. Unrestricted reserves at 31st March 2019 amounted to £45,559 (2018 - £40,715).

This reserves policy and target will be reviewed on an ongoing basis.

SCOTTISH COUNCIL ON ARCHIVES

REPORT OF THE TRUSTEES

For the year ended 31 March 2019

RISK MANAGEMENT

The trustees adopted a new Risk Register in January 2018 which uses a 'traffic light' approach (Red – 'Alarm'; Amber – 'Concern'; Green – 'Tolerable') to assess impact and risk and offer mitigating solutions. The Register lists a series of potential risks under the six subject headings: Governance and Management; Operational Risk; Financial Risks; Planning and Service Delivery; Partnerships and Promotion; and Compliance Risk (law/regulations).

The Risk Register is reviewed quarterly and updated on an ongoing basis as actions are put in place to mitigate the most serious risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Governing Document

The Scottish Council on Archives is a Scottish charitable incorporated organisation, registered with the Office of the Scottish Charity Regulator (OSCR), and is governed by its Constitution dated 30th December 2013 (amended 30th March 2015).

Trustee induction and training

New trustees are briefed on their legal obligations under charity law, the content of the Constitution, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

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

SCOTTISH COUNCIL ON ARCHIVES

REPORT OF THE TRUSTEES

For the year ended 31 March 2019

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in Scotland 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP (FRS 102);
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board of Trustees



Dr Irene O'Brien

SCOTTISH COUNCIL ON ARCHIVES

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SALTIRE SOCIETY TRUST
For the year ended 31 March 2019**

I report on the financial statements of the charity for the year ended 31 March 2019 which are set out on pages 8 to 15.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 financial statements 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 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

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 financial statements 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 financial statements to be reached.



**Lauren Jankowski, CA
Helen Lowe Ltd
Chartered Accountants
17-21 East Mayfield
Edinburgh
EH9 1SE**

20 August 2019

THE SCOTTISH COUNCIL ON ARCHIVES

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2019

	Note	Unrestricted Operational Fund £	Unrestricted Designated Funds £	Restricted Funds £	2019 Total Funds £	2018 Total Funds £
INCOME FROM:						
Charitable activities	3	182,844	44,921	9,973	237,738	301,580
Investments	4	19	-	-	19	-
Total income		<u>182,863</u>	<u>44,921</u>	<u>9,973</u>	<u>237,757</u>	<u>301,580</u>
EXPENDITURE ON:						
Charitable activities	5	<u>188,140</u>	<u>34,800</u>	<u>9,973</u>	<u>232,913</u>	<u>268,450</u>
Total expenditure		<u>188,140</u>	<u>34,800</u>	<u>9,973</u>	<u>232,913</u>	<u>268,450</u>
Net income/(expenditure) before transfers		(5,277)	10,121	-	4,844	33,130
Transfers between funds	11	<u>10,000</u>	<u>(10,000)</u>	-	-	-
Net income/(expenditure) and movement in funds		4,723	121	-	4,844	33,130
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>40,715</u>	-	-	<u>40,715</u>	<u>7,585</u>
TOTAL FUNDS CARRIED FORWARD	11	<u>45,438</u>	<u>121</u>	-	<u>45,559</u>	<u>40,715</u>

SCOTTISH COUNCIL ON ARCHIVES

BALANCE SHEET
At 31 March 2019

	Note	Unrestricted Operational Fund £	Unrestricted Designated Fund £	2019 Total Funds £	2018 Total Funds £
FIXED ASSETS					
Office equipment	9	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtor		-	-	-	-
Cash at bank and in hand		48,921	121	49,042	114,331
		48,921	121	49,042	114,331
LIABILITIES					
Creditors: amounts falling due within one year	10	(3,483)	-	(3,483)	(73,616)
NET CURRENT ASSETS		<u>45,438</u>	<u>-</u>	<u>45,559</u>	<u>40,715</u>
NET ASSETS		<u>45,438</u>	<u>121</u>	<u>45,559</u>	<u>40,715</u>
FUNDS					
Unrestricted Capital fund	11			45,438	40,715
Unrestricted Designated fund	11			121	-
				<u>45,559</u>	<u>40,715</u>

The financial statements were approved by the Trustees on behalf by:

and were signed on their

Dr Irene O'Brien
Chair of Trustees

SCOTTISH COUNCIL ON ARCHIVES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

1. LEGAL STATUS

The Council is a Scottish charitable incorporated organisation. The members of the SCIO are not required to contribute to its assets in the event of its being wound up.

2. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention, modified by the revaluation of its investment assets, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) as read with the update bulletin entitled 'Charities SORP FRS102 Update Bulletin' published on 2 February 2016 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Investment income is earned through holding assets for investment purposes and is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

SCOTTISH COUNCIL ON ARCHIVES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

2. ACCOUNTING POLICIES (CONTINUED)

Expenditure recognition (continued)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Cash at Bank

Cash at bank and in hand on the balance sheet comprise cash at banks and on hand and short-term deposits with a maturity of three months or less, which are subject to an insignificant risk of changes in value.

Pension costs

The charity operates a money purchase (defined contribution) pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for the restricted purpose within the object of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

SCOTTISH COUNCIL ON ARCHIVES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

3.	INCOME FROM CHARITABLE ACTIVITIES	2019	2018
		£	£
	<u>Unrestricted Fund:</u>		
	Scottish Government Grant	180,000	180,000
	Reimbursement of partner project costs	-	29,640
	Delegate fees	844	4,219
	Grant award	2,000	-
		182,844	213,859
	<u>Designated Fund</u>		
	Scottish Archive Network	44,799	-
	Donation	122	-
		44,921	-
	<u>Restricted Fund</u>		
	Heritage Lottery funding	9,600	87,721
	Donation	373	-
		9,973	87,721
		237,738	301,580
4.	INCOME FROM INVESTMENTS		
	This is interest received on funds in the Scottish Council on Archives bank accounts.		
5.	EXPENDITURE ON CHARITABLE ACTIVITIES	2019	2018
		£	£
	<u>Unrestricted Fund</u>		
	Conferences and events	3,712	2,730
	Bursaries	808	800
	Staff costs (note 8)	115,804	76,344
	Training	2,708	2,248
	Subscriptions	3,993	3,125
	Support costs (note 6)	27,140	13,607
	Project costs (note 7)	33,975	57,829
	Recruitment	-	9,238
		188,140	165,921
	<u>Designated Fund</u>		
	Staff costs (note 8)	28,799	-
	Project costs (note 7)	6,000	10,000
		34,799	10,000
	<u>Restricted Funds</u>		
	Consultancy cost	7,000	5,363
	Conferences and events	-	12,297
	Bursaries	-	50,438
	Skills for the Future Fund – staff costs	-	20,540
	Training	-	3,891
	Support costs (note 6)	2,973	-
		9,973	92,529
		232,912	268,450

SCOTTISH COUNCIL ON ARCHIVES

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2019

6.	EXPENDITURE ON SUPPORT COSTS	2019	2018
		£	£
	<u>Unrestricted Fund</u>		
	IT and office costs	13,120	2,973
	Website costs	9,615	-
	Depreciation	-	418
	Independent examiners fee	1,620	1,560
	Accountancy	979	1,075
	Legal fees	1,806	-
		27,140	13,607
	<u>Restricted Fund</u>		
	IT and office costs	2,973	-
		2,973	-
		30,113	13,607
		2019	2018
		£	£
7.	PROJECT COSTS		
	<u>Unrestricted Fund</u>		
	Advocacy	2,843	3,474
	ALMA – UK The Alliance of Libraries and Museums Archive	-	1,800
	Archives Accreditation	1,902	4,804
	Archive Awareness	990	-
	ARMS – Archives Records Management Services	1,542	1,815
	CIPFA	223	-
	Collecting Policy	48	-
	Copyright	(268)	4,060
	Education	10,370	14,525
	EITK	840	-
	Leadership	-	1,933
	PSQG – Public Services Quality Group	939	-
	Transforming Archives	-	19,266
	Opportunities fund	4,225	-
	Preservation	1,983	822
	Publications	2,700	-
	Retention Schedules	2,100	2,500
	Scottish Ancestral Tourism Group	58	539
	Sector development	3,480	-
	Skills for the future	-	2,291
		33,975	57,829
	<u>Designated Fund</u>		
	Scotland Online Catalogue	6,000	10,000
		39,975	67,829

SCOTTISH COUNCIL ON ARCHIVES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

	2019 £	2018 £
8. STAFF COSTS		
Management salaries	130,090	103,635
Trainee bursaries	-	47,359
Employers national insurance	10,469	9,691
Employers pension contribution	6,401	5,783
	<u>146,960</u>	<u>166,468</u>
Allocated to Project Costs	2,357	19,146
Allocated to Expenditure on Charitable Activities – Unrestricted Fund	115,804	76,344
Allocated to Expenditure on Charitable Activities – Designated Fund	28,799	-
Allocated to Expenditure on Charitable Activities – Restricted Funds	-	70,978
	<u>146,960</u>	<u>166,468</u>

No trustees received any remuneration in the period. Expenses of £1,514 (2018: £2,241) were reimbursed to trustees in the period and are recorded under the respective project headings.

The average number of employees for this year is 4. In 2018, it was split as below:

Management	3
Investment management fee	3
	6

	2019 £	2018 £
9. FIXED ASSETS		
Cost/valuation at 1 st April 2018 and 31 st March 2019	<u>1,948</u>	<u>1,948</u>
Accumulated depreciation at 1 st April and 31 st March 2019	<u>1,948</u>	<u>1,948</u>
Net book value at 31 st March 2018 and 2019	<u>-</u>	<u>-</u>
	2019	2018
	£	£
10. LIABILITIES: Creditors falling due within one year		
Grants received in advance	-	60,921
Accruals	3,483	2,040
Project costs	-	10,000
	<u>3,483</u>	<u>73,616</u>

SCOTTISH COUNCIL ON ARCHIVES

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2019

11. MOVEMENT IN FUNDS

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
Unrestricted Funds					
Operational fund	50,715	182,863	(188,140)	-	45,438
Designated fund	(10,000)	44,921	(34,800)	-	121
	<u>40,715</u>	<u>227,784</u>	<u>(222,940)</u>	<u>-</u>	<u>45,559</u>
Restricted Funds					
Heritage Lottery funding	-	9,973	(9,973)	-	-
	<u>40,715</u>	<u>237,757</u>	<u>(232,913)</u>	<u>-</u>	<u>45,559</u>
	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
Unrestricted Funds					
Operational fund	7,585	213,859	(165,921)	(4,808)	50,715
Designated fund	-	-	(10,000)	-	(10,000)
	<u>7,585</u>	<u>213,859</u>	<u>(175,921)</u>	<u>(4,808)</u>	<u>40,715</u>
Restricted Funds					
Heritage Lottery funding	-	87,721	(92,529)	4,808	-
	<u>7,585</u>	<u>301,580</u>	<u>(268,450)</u>	<u>-</u>	<u>40,715</u>

