

**Scottish Council on Archives**

**(Charity No: SC044553)**

**Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 March 2023**

**SCOTTISH COUNCIL ON ARCHIVES**

**CONTENTS**

**For the year ended 31 March 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-15

## **SCOTTISH COUNCIL ON ARCHIVES**

### **REFERENCE AND ADMINISTRATIVE DETAILS** For the year ended 31 March 2023

**Registered Charity number**  
SC044553

**Principal address**  
General Register House  
2 Princes Street  
Edinburgh, EH1 3YY

#### **Trustees**

Bruce Jackson (Chair)  
Phil Astley  
Caroline Brown  
Rachel Hart (retired December 2022)  
Kay Foubister  
Kiara King  
Sharon McMeekin

Elizabeth Roads (vice Chair)  
Fiona Bourne (co-opted March 2023)  
Chris Cassells (appointed December 2022)  
Lesley Ferguson  
Heather Jack  
Alison Mason (co-opted December 2022)  
David Paris

---

#### **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

## **SCOTTISH COUNCIL ON ARCHIVES**

### **REPORT OF THE TRUSTEES**

**For the year ended 31 March 2023**

The Trustees present their report with the financial statements of the Council for the year ended 31 March 2023. The Council was incorporated as a Scottish Charitable incorporated Organisation (SCIO) on 30<sup>th</sup> 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 2022-2023, the Scottish Council on Archives (SCA) has continued to support the archives and records management sector and act as a strong advocate on its behalf. The SCA has widened its network of stakeholders and collaborators and strengthened its position as an authoritative and independent voice.

The Council has delivered another full programme of capacity building and community engagement events activity. Recovering well from the pandemic, it has focused on offering online events for its members and stakeholders, reducing costs and increasing participation.

## **SCOTTISH COUNCIL ON ARCHIVES**

### **REPORT OF THE TRUSTEES continued For the year ended 31 March 2023**

#### **ACHIEVEMENTS AND PERFORMANCE (continued)**

Key achievements in 2022-23 include:

- Production and dissemination of a new manifesto for the archives and records management sector
- Delivery of Outreach to Ownership programme of workshops for community groups across Scotland, supported by Historic England and Historic Environment Scotland with funding from the Arts and Humanities Research Council.
- Celebration of SCA's 20th anniversary in 2022 with social media programme, Twenty Treasures archives projects and podcast series, and a reception in the Scottish Parliament.
- Delivery of full programme of CPD events for archivists and records manager with subjects covered including environmental monitoring, emergency planning, inclusive cataloguing, and copyright.
- Production of a new Copyright Guide
- Delivery of a series of workshops exploring collections related to LGBTQ+ lives, funded by Queer Heritage and Collecting Network
- Administration of accreditation applications, once the system restarted towards the end of the pandemic
- Appointment of Your Scottish Archives Project Manager and Digital Communications and Administration Assistant
- Engagement with over one hundred and twenty repositories and community groups to encourage participation in the Your Scottish Archives project.
- Delivery of extensive engagement and support programme for community groups including training for creation and long-term care of digital archives; participation in Scotland's Community Heritage Conservations; oral history workshops delivered on behalf of the Community Archives and Heritage Group (CAHG) Scotland; and Voices: The Community Story, an oral history project which brought local authority archives together with groups of people from minority and marginalised groups.
- A full review and reset of SCA's Risk Register

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

The Scottish Council on Archives receives funding from the Scottish Government via National Records of Scotland, 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.

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.

## **SCOTTISH COUNCIL ON ARCHIVES**

### **REPORT OF THE TRUSTEES continued For the year ended 31 March 2023**

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

The Scottish Council on Archives launched a new three-year strategy in March 2023, aimed at achieving strategic objectives around four themes: advocacy and communications; partnership and engagement; programme and development; and governance and management. The first phase of the new Your Scottish Archives portal will be launched in the summer of 2023, significantly improving access to Scotland's online archive catalogues.

#### **FINANCIAL REVIEW**

The Statement of Financial Activities shows a surplus in the year of £29,603 (2022: £6,949).

Income for the year of £283,519 was higher than for the previous year as an additional grant was received from Scottish Archive Network Ltd in line with its commitment to the 'Your Scottish Archive' project.

Net assets have increased from £67,968 at 31 March 2022 to £97,571 at 31 March 2023 in line with the net increase in funds. Of these net assets, £67,968 (2022: £67,969) were unrestricted and £35,936 (2022: nil) were restricted.

#### **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 May 2023, this equates to £72,300. 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 free reserves at 31st March 2023 amounted to £61,413 (2022 - £55,482).

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

#### **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**

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).

## SCOTTISH COUNCIL ON ARCHIVES

### REPORT OF THE TRUSTEES

For the year ended 31 March 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

##### 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. Three new committees were established in 2022 alongside the existing Management Committee with the following remits: Advocacy and Communications; Partnership and Engagement; and Programme and Development. A new Scheme of Delegation has been created and the SCA Constitution and Trustees' Term of Reference documents have been reviewed and updated.

#### TRUSTEES' RESPONSIBILITIES STATEMENT

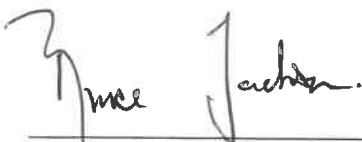
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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



Bruce Jackson, Chair of Trustees

Date 22 June 2023

## SCOTTISH COUNCIL ON ARCHIVES

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCOTTISH COUNCIL ON ARCHIVES For the year ended 31 March 2023

I report on the financial statements of the charity for the year ended 31 March 2023 which are set out on pages 7 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.

  
\_\_\_\_\_  
Louise Tobin, CA  
Helen Lowe Ltd  
Chartered Accountants  
17-21 East Mayfield  
Edinburgh  
EH9 1SE

4th July 2023



SCOTTISH COUNCIL ON ARCHIVES

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2023

	Note	Unrestricted Operational Fund £	Unrestricted Designated Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>INCOME FROM:</b>						
Charitable activities	3	180,000	4,200	99,217	283,417	198,000
Investments	4	102	-	-	102	5
<b>Total income</b>		<u>180,102</u>	<u>4,200</u>	<u>99,217</u>	<u>283,519</u>	<u>198,005</u>
<b>EXPENDITURE ON:</b>						
Charitable activities	5	179,761	3,978	70,177	253,916	191,056
<b>Total expenditure</b>		<u>179,761</u>	<u>3,978</u>	<u>70,177</u>	<u>253,916</u>	<u>191,056</u>
<b>Net income/(expenditure) before transfers</b>		341	222	29,040	29,603	6,949
Transfers between funds	11	5,590	(12,486)	6,896	-	-
<b>Net income/(expenditure) and movement in funds</b>		5,931	(12,264)	35,936	29,603	6,949
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>55,482</u>	<u>12,486</u>	<u>-</u>	<u>67,968</u>	<u>61,019</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	11	<u>61,413</u>	<u>222</u>	<u>35,936</u>	<u>97,571</u>	<u>67,968</u>

SCOTTISH COUNCIL ON ARCHIVES

BALANCE SHEET  
At 31 March 2023

	Note	Unrestricted Operational Fund £	Unrestricted Designated Fund £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>FIXED ASSETS</b>						
Office equipment	9	-	-	-	-	-
		-	-	-	-	-
<b>CURRENT ASSETS</b>						
Cash at bank and in hand		64,143	222	35,936	100,301	70,608
		64,143	222	35,936	100,301	70,608
<b>LIABILITIES</b>						
Creditors: amounts falling due within one year	10	(2,730)	-	-	(2,730)	(2,640)
<b>NET CURRENT ASSETS</b>						
		61,413	222	35,936	97,571	67,968
<b>NET ASSETS</b>						
		61,413	222	35,936	97,571	67,968
<b>FUNDS</b>						
Unrestricted fund	11				61,413	55,482
Unrestricted designated funds	11				222	12,486
Restricted funds	11				35,936	-
					97,571	67,968

The financial statements were approved by the Trustees on 22/6/23 and were signed on their behalf by:



Bruce Jackson, Chair of Trustees

## SCOTTISH COUNCIL ON ARCHIVES

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

#### 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) second edition – October 2019 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 2023

#### 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 2023

3.	<b>INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2023</b>	<b>2022</b>
		£	£
	<b><u>Unrestricted Fund:</u></b>		
	Scottish Government Grant	180,000	180,000
		180,000	180,000
	<b><u>Designated Fund</u></b>		
	Bursaries	1,250	-
	Retention schedules	2,700	-
	Accreditation	250	-
	Copyright Training and Development	-	8,000
		4,200	8,000
	<b><u>Restricted Fund</u></b>		
	Sector CPD (inc QHCN)	10,650	-
	Your Scottish Archives	68,435	10,000
	Outreach to Ownership	10,733	-
	Community Archives	7,399	-
	ARMS	2,000	-
		99,217	10,000
		283,417	198,000
4	<b>INCOME FROM INVESTMENTS</b>		
	This is interest received on funds in the Scottish Council on Archives bank accounts.		
5.	<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<b>2023</b>	<b>2022</b>
		£	£
	<b><u>Unrestricted Fund</u></b>		
	Conferences and events	2,827	605
	Bursaries	-	90
	Staff costs (note 8)	158,635	142,414
	Training	657	168
	Subscriptions	4,104	4,599
	Support costs (note 6)	13,538	13,156
	Project costs (note 7)	-	6,388
		179,761	167,420
	<b><u>Designated Fund</u></b>		
	Project costs (note 7)	3,978	13,636
		3,978	13,636
	<b><u>Restricted Fund</u></b>		
	Staff costs (note 8)	37,340	-
	Project costs (note 7)	32,837	10,000
		70,177	10,000
		253,916	191,056

**SCOTTISH COUNCIL ON ARCHIVES**

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023**

6. EXPENDITURE ON SUPPORT COSTS	2023	2022
	£	£
<b><u>Unrestricted Fund</u></b>		
IT and office costs	10,004	9,090
Independent examiners fee	1,830	1,740
Accountancy	830	863
Legal fees	874	1,463
	<u>13,538</u>	<u>13,156</u>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>7. PROJECT COSTS</b>		
<b><u>Unrestricted Fund</u></b>		
Advocacy	-	2,427
Archives Accreditation	-	166
Publications	-	1,095
Retention Schedules	-	2,700
	<u>-</u>	<u>6,388</u>
<b><u>Designated Fund</u></b>		
Copyright	-	1,575
Community Archives	-	1,132
Your Scottish Archive	-	10,929
Bursaries	1,216	-
Retention schedules	2,700	-
Accreditation	62	-
	<u>3,978</u>	<u>13,636</u>
<b><u>Restricted Fund</u></b>		
Sector CPD (inc QHCN)	6,173	-
Your Scottish Archive	15,774	10,000
Outreach to Ownership	8,831	-
Community Archives	2,059	-
ARMS	-	-
	<u>32,837</u>	<u>10,000</u>
	<u>36,815</u>	<u>30,024</u>

**SCOTTISH COUNCIL ON ARCHIVES**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2023**

<b>8. STAFF COSTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Management salaries	174,035	127,111
Employers national insurance	13,260	8,952
Employers pension contribution	8,680	6,351
	<u>195,975</u>	<u>142,414</u>
Allocated to – Unrestricted Fund	158,635	142,414
Allocated to – Community Archives restricted fund	3,238	-
Allocated to – Your Scottish Archives restricted fund	34,102	-
	<u>195,975</u>	<u>142,414</u>

No trustees received any remuneration in the period. No expenses (2022: £nil) were reimbursed to trustees in the period and are recorded under the respective project headings.

The average number of employees for this year is 5 (2022: 3).

<b>9. FIXED ASSETS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cost/valuation at 1 <sup>st</sup> April 2022 and 31 <sup>st</sup> March 2023	<u>1,948</u>	<u>1,948</u>
Accumulated depreciation at 1 <sup>st</sup> April 2022 and 31 <sup>st</sup> March 2023	<u>1,948</u>	<u>1,948</u>
Net book value at 31 <sup>st</sup> March 2022 and 2023	<u>-</u>	<u>-</u>

<b>10. LIABILITIES: Creditors falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	<u>2,730</u>	<u>2,640</u>
	<u>2,730</u>	<u>2,640</u>

SCOTTISH COUNCIL ON ARCHIVES

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023

11. MOVEMENT IN FUNDS

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
<b>Unrestricted Funds</b>					
Operational fund	55,482	180,102	(179,761)	5,590	61,413
Designated funds	12,486	4,200	(3,978)	(12,486)	222
	<u>67,968</u>	<u>184,302</u>	<u>(183,739)</u>	<u>(6,896)</u>	<u>61,635</u>
<b>Restricted Funds</b>					
Sector CPD (inc QHCN)	-	10,650	(6,173)	-	4,477
Your Scottish Archive	-	68,435	(49,875)	-	18,560
Outreach to Ownership	-	10,733	(8,831)	6,896	8,798
Community Archives	-	7,399	(5,298)	-	2,101
ARMS	-	2,000	-	-	2,000
	<u>-</u>	<u>99,217</u>	<u>(70,177)</u>	<u>6,896</u>	<u>35,936</u>
	<u>67,968</u>	<u>283,519</u>	<u>(253,916)</u>	<u>-</u>	<u>97,571</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b>Unrestricted Funds</b>					
Operational fund	51,482	180,005	(167,420)	(8,585)	55,482
Designated fund	9,537	8,000	(13,636)	8,585	12,486
	<u>61,019</u>	<u>188,005</u>	<u>(181,056)</u>	<u>-</u>	<u>67,968</u>
<b>Restricted Funds</b>					
NMCT- Preservation funding	-	10,000	(10,000)	-	-
Heritage Lottery funding	-	-	-	-	-
	<u>61,019</u>	<u>198,005</u>	<u>(191,056)</u>	<u>-</u>	<u>67,968</u>

The unrestricted operational funds are available to be spent for any purposes of the organisation; however only a small excess of funds can be generated from Scottish Government Grant income received and only from income generated by the organisation.

The unrestricted designated funds are set up to allocate funding for the specific projects of Scotland Online Project and for the Copyright Training and Development programme.



SCOTTISH COUNCIL ON ARCHIVES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

12. Statement of Financial Activities to 31 March 2022

The Statement of Financial Activities for the year to 31 March 2023 on page 7 distinguishes between unrestricted and restricted funds. The comparative breakdown for the previous year is as follows

	Note	Unrestricted Operational Fund £	Unrestricted Designated Funds £	Restricted Funds £	2022 Total Funds £
<b>INCOME FROM:</b>					
Charitable activities	3	180,000	8,000	10,000	198,000
Investments	4	5	-	-	5
<b>Total income</b>		<u>180,005</u>	<u>8,000</u>	<u>10,000</u>	<u>198,005</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	167,420	13,636	10,000	191,056
<b>Total expenditure</b>		<u>167,420</u>	<u>13,636</u>	<u>10,000</u>	<u>191,056</u>
<b>Net income/(expenditure) before transfers</b>		12,585	(5,636)	-	6,949
Transfers between funds	11	(8,585)	8,585	-	-
<b>Net income/(expenditure) and movement in funds</b>		4,000	3,949	-	6,949
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>51,482</u>	<u>9,537</u>	<u>-</u>	<u>61,019</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	11	<u>55,482</u>	<u>12,486</u>	<u>-</u>	<u>67,968</u>

