

Charity number: SCO38532

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN
SCOTLAND**

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2015

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

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CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2015**

Trustees

Audrey Walker, Honorary Treasurer
Jeanette Castle, President
Richard Aird
Anne-Louise Anglim (appointed 1st January 2015)
Theresa Breslin (appointed 1st January 2015)
Shayna Conn (resigned 31 December 2015)
Keith Fraser
Carole Gray (appointed 1st January 2015)
Craig Green (appointed 1st January 2015)
Andrew McAinsh
Ian McCracken
Rebecca McKellar (appointed 1st January 2015)
Helen Robinson
Robert Ruthven, Past President (resigned 31st December 2015)
Jane Sandell
Ewan Scott (appointed 1st January 2015)

Charity registered number

SCO38532

Principal office

Robertson House, 152 Bath Street, Glasgow G2 4TB

Accountants

A&A Accounting Limited, 1037 Sauchiehall Street, Glasgow, G3 7TZ

Bankers

CAF Bank Ltd., 25 Kingshill Avenue, Kings Hill, West Mailing, Kent ME1

Solicitors

Turcan Connell, Princes Exchange, 1 Earl Grey Street, EH3 9EE

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

The trustees present their annual report together with the financial statements of the Chartered Institute of Library & Information Professionals in Scotland (the charity) for the year ended 31 December 2015. The trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Structure, governance and management

a. CONSTITUTION

The Chartered Institute of Library and Information Professionals in Scotland (CILIPS) has been registered as a charity since 6 August 2007 (SCO38532). CILIPS is affiliated to the Chartered Institute of Library and Information Professionals (CILIP) (Registered charity number in England 313014). The relationship between CILIPS and CILIP is governed by agreements dated 1931, 1995 and 2012. Together with CILIPS Rules and Regulations these agreements provide the constitutional framework for the charity in Scotland.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

CILIPS is a member led organisation and its Trustees are elected from the membership following a process set out in the Rules and Regulations. The Trustee Board meets four times a year and comprises;

- President
- Immediate Past-President
- Vice-President
- Honorary Treasurer
- Twelve elected Trustees

The Trustee Board is responsible for all policy, financial and operational matters relating to CILIPS and those professional issues solely affecting the operation, development and promotion of library and information services in Scotland.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

CILIP in Scotland undertakes to identify and provide appropriate training for trustees as required. Every new trustee received a comprehensive induction pack, an informal meeting with staff and a formal one day training session on the role and responsibilities of trustees.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

CILIP in Scotland's approach to strategic and operational planning involves approval of an annual development plan derived from the CILIP strategic plan priorities. The development plan details activities and actions within designated areas of work. These are linked to associated budgets and progress is monitored by the Trustee Board. The AGM is normally held in June.

e. RELATED PARTY RELATIONSHIPS

CILIP is a related party of CILIPS by way of the constitutional arrangement outlined in section a.

f. RISK MANAGEMENT

Trustees maintain and regularly review a risk register which identified the risks to which the charity is expose, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate its exposure to the major risks.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

Objectives and activities

a. POLICIES AND OBJECTIVES

Mission

1. To support the principles of equality of access to information, ideas and works of the imagination, as fundamental elements of Scotland's economy, democracy, culture and civilisation.
2. To enable members to achieve and maintain the highest professional standards in all aspects of delivering library and information services for the good of the people of Scotland.
3. To work with relevant Scottish organisations and CILIP to set, maintain, monitor and promote standards of excellence in the creation, management, exploitation and sharing of information and knowledge resources within Scotland.

Aim

To provide, in conjunction with CILIP, an authoritative voice for members of the library and information profession in Scotland, recognised and approached as necessary by government, employers and the general public.

Objectives

To represent and act as the professional body for persons in Scotland working in library and information services, represent members' interests in the wider library and information community.

- To scrutinise any legislation affecting, or likely to affect, the provision of library and information services in Scotland, and to promote such further legislation as may be considered necessary.
- To advocate and promote the role and value of library and information services to all sections of the community in Scotland.
- To promote and encourage the maintenance of adequate and appropriate provision of library and information services of all kinds at both local and national level.
- To promote the improvement of the knowledge and skills of Librarians and information personnel.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Objectives are largely achieved through the following mechanisms: advocacy activity, articles and presentations, responses to consultations, printed communication, website, e-community, meetings, events, annual conference, continuing professional development programme, media and press releases and partnership work.

Achievements and Performance

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in the preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

b. REVIEW OF ACTIVITIES

During 2015 CILIPS:

- Introduced a Professional Development Fund to provide assistance for those undertaking CPD activities leading to a professional qualification;
- Established a CPD network to support our six regional Branches in delivering the CILIP core professional registration offer;
- Participated in the development of the SLIC National Strategy for Public Libraries '*Ambition and Opportunity*';
- Published an advocacy statement in support of Scotland's public libraries;
- Published a school library advocacy strategy;
- Developed a project plan for school library advocacy;
- Responded to a range of consultations from local government, literature and publishing and teaching and learning in a digital environment;
- Promoted the role of library professionals in improving digital inclusion by signing the SCVO Digital Participation Charter;
- Delivered a two day Annual Conference and a one day Autumn Gathering event for the Scottish information profession;
- Made 3 awards of Honorary Membership to Cathy Gormal, Yvonne Manning and Robert Ruthven
- Created a support portfolio for members on advocacy on the website;
- Organised a focal point for Scotland's participation in National Libraries Day;
- Set up a Task and Finish Group to review our website and make recommendations for improvement;
- In partnership with our Branches offered 2 Portfolio workshops and 4 mentor events during the year.
- Relocated our offices to a city centre charity hub, enabling savings on rental costs;
- Implemented a revised Trustee Code of Conduct;
- Transferred our banking arrangements to a new Charities Aid Foundation account;
- Migrated our accountancy arrangement to a Glasgow based firm following a tender exercise.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

Financial review

a. RESERVES POLICY

The charity's aim is to hold a sufficient level of funds to cover at least three months' of resources expended, which equates to approximately £60,882. With total funds of £203,310 at 31 December 2015 (2014 - £148,488) this intended level of funds had been achieved.

b. PRINCIPAL FUNDING

The principal sources of funding include:

- A proportion of membership subscriptions via CILIP
- Continuing Professional Development Programme
- funding Annual Conference and Autumn Gathering
- one day event Income generation through network events
- Sponsorship for events.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2015

Plans for the future

a. FUTURE DEVELOPMENTS

During the course of our business plan for 2016 CILIPS plans to change its status to Scottish Charitable Incorporated Organisation.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally 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 charity and of the incoming resources and application of resources of the charity 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 judgments and accounting 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 in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 and the Charities Accounts (Scotland) Regulations 2006. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the trustees on 19th April 2016 and signed on their behalf by:



Craig Green, Chair of Trustee Board

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

ACCOUNTANTS REPORT TO THE TRUSTEES OF CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

We have prepared for your approval the accounts of Chartered Institute of Library & Information Professionals in Scotland for the year ended 31 December 2015 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

RESPONSIBILITIES OF TRUSTEES

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 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

BASIS OF ACCOUNTANTS REPORT

This report is made solely to the Board of Trustees of Chartered Institute of Library & Information Professionals in Scotland, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Chartered Institute of Library & Information Professionals in Scotland and state those matters that we have agreed to state to the Board of Trustees of Chartered Institute of Library & Information Professionals in Scotland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Chartered Institute of Library & Information Professionals in Scotland and its Board of Trustees as a body for our work or for this report.

We have not been instructed to carry out an audit or a review of the accounts of Chartered Institute of Library & Information Professionals in Scotland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



A&A Accounting Limited
Chartered Public Finance Accountants
1037 Sauchiehall Street
Glasgow
G3 7TZ

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Incoming Resources					
Voluntary Income	2	-	26,199	26,199	121,960
Investment Income	3	-	77	77	77
Incoming resources from charitable activities	4	-	64,486	64,486	73,055
Total Incoming Resources		-	90,762	90,762	195,092
Resources Expended					
Costs of generating funds:					
Charitable Activities	5,6	-	56,221	56,221	151,772
Governance Costs	7	-	4,661	4,661	7,106
Total Resources Expended		-	60,882	60,882	158,878
Net incoming/(outgoing) resources and net movements in funds for year		-	29,880	29,880	36,214
Reconciliation of funds					
Total Funds brought forward		-	173,430	173,430	137,216
Total funds carried forward		-	203,310	203,310	173,430

The notes on pages 9 to 16 form part of these financial statements.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

BALANCE SHEET
AS AT 31 DECEMBER 2015

	<u>Notes</u>	Restricted Funds £	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Fixed assets					
Intangible assets		-	-	-	-
Tangible assets	10	-	156	156	233
Investments					
Total Fixed Assets		<u>-</u>	<u>156</u>	<u>156</u>	<u>233</u>
Current assets					
Stock		-	-	-	-
Debtors	11	-	1,998	1,998	29,521
Cash at bank and in hand		-	210,533	210,533	148,488
Total Current Assets		<u>-</u>	<u>212,531</u>	<u>212,531</u>	<u>178,009</u>
Liabilities					
Creditors falling due within one year	12	-	(9,377)	(9,377)	(4,812)
			(9,377)	(9,377)	(4,812)
Total assets less current liabilities		<u>-</u>	<u>203,310</u>	<u>203,310</u>	<u>173,430</u>
Creditors: Amounts falling due after more than one year		-	-	-	-
Net assets		<u>-</u>	<u>203,310</u>	<u>203,310</u>	<u>173,430</u>
The funds of the charity:					
Restricted income funds		-	-	-	-
Unrestricted income funds	13	-	203,310	203,310	173,430
Total charity funds		<u>-</u>	<u>203,310</u>	<u>203,310</u>	<u>173,430</u>

Approved by the Trustees on 21st April ^{2016 AEW} 2015 and signed on their behalf by:

Audrey R. Walker

Audrey Walker, Honorary Treasurer

The notes on pages 9 to 16 form part of these financial statements.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Membership subscriptions received in advance of the following year are treated as deferred income and credited to the balance sheet at the year end.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	-	33% reducing balance
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

1 ACCOUNTING POLICIES (continued)

1.6 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

2. VOLUNTARY INCOME

	Restricted Funds £	Unrestricted Funds £	Total 2015 £	Total 2014 £
CILIP Contribution	-	26,199	26,199	21,858
Costs Recovered from CILIP Salaries	-	-	-	93,102
Donations	-	-	-	7,000
Total	<u>-</u>	<u>26,199</u>	<u>26,199</u>	<u>121,960</u>

3. INVESTMENT INCOME

	Restricted Funds £	Unrestricted Funds £	Total 2015 £	Total 2014 £
Bank Interest Received		77	77	77
	<u>-</u>	<u>77</u>	<u>77</u>	<u>77</u>

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted Funds	Unrestricted Funds	Total 2015	Total 2014
	£	£	£	£
Income				
Conference	-	47,289	47,289	52,647
Short courses	-	2,177	2,177	2,320
Autumn Gathering	-	13,824	13,824	13,161
Royalties	-	1,130	1,130	3,468
Branch Income	-	66	66	1,459
Total	-	64,486	64,486	73,055

5. DIRECT COSTS

	Restricted Funds	Unrestricted Funds	Total 2015	Total 2014
	£	£	£	£
Wages & Salaries	-	-	-	81,262
Telephones	-	1,262	1,262	1,816
Staff Training & Expenses	-	4,040	4,040	2,340
Rent	-	3,985	3,985	5,343
Printing, Postage & Stationery	-	1,157	1,157	504
Other Costs	-	-	-	844
Legal & Professional Fees	-	657	657	755
Events	-	1,335	1,335	-
Equipment	-	-	-	872
Conference	-	28,018	28,018	28,087
Short Courses	-	-	-	2,894
Branch Expenditure	-	674	674	919
Autumn Gathering	-	7,303	7,303	7,481
Total Governance Costs	-	48,431	48,431	133,117

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

6. SUPPORT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2015	2014
	£	£	£	£
Wages & Salaries	-	-	-	11,840
Telephones	-	140	140	202
Subscriptions	-	180	180	130
Staff Training & Expenses	-	2,235	2,235	1,149
Rent	-	2,146	2,146	2,877
Printing, Postage & Stationery	-	771	771	377
Accounting	-	-	-	700
Presidents fund	-	126	126	182
Honoraria	-	500	500	500
Equipment	-	1,248	1,248	582
Depreciation	-	77	77	116
Bank Charges	-	155	155	-
Total Support Costs	-	7,578	7,578	18,655

7. GOVERNANCE COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2015	2014
	£	£	£	£
Independent Examination Fee	-	815	815	2,300
Council & Committee	-	4,058	4,058	4,806
Total Support Costs	-	4,873	4,873	7,106

8. NET INCOME / (EXPENDITURE)

	2015	2014
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	77	116
Independent examination fee	815	2,300

During the year, one trustee received remuneration amounting to £500 (2014 - £500).

Trustees received benefits in kind amounting to £nil in the current financial year (£2014 - £nil).

During the year the trustees received reimbursement of expenses amounting to £1,700 (2014 - £1,589)

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

9. STAFF COSTS

Staff costs were paid directly by CILIP for CILIPS staff in the Scotland office.

All staffing costs were borne directly by CILIP.

10. TRUSTEES' RENUMERATION

	2015 £	2014 £
Aggregate emoluments (see note 17)	500	500
	<u>500</u>	<u>500</u>

11. TANGIBLE FIXED ASSETS

	Computer Equipment £	Total 2015 £	Total 2014 £
Cost			
At 1st January 2015	2,648	2,648	2,648
Additions	-	-	-
Disposals	-	-	-
At 31st December 2015	<u>2,648</u>	<u>2,648</u>	<u>2,648</u>
Depreciation			
At 1st January 2015	2,415	2,415	2,299
Charge for the year	77	77	116
On disposals	-	-	-
At 31st December 2015	<u>2,492</u>	<u>2,492</u>	<u>2,415</u>
Net book value			
At 31st December 2015	<u>156</u>	<u>156</u>	<u>233</u>
At 1st January 2015	<u>233</u>	<u>233</u>	<u>349</u>

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

12. Debtors	2015 £	2014 £
Trade debtors	686	4,727
Other debtors	1,312	24,797
	<u>1,998</u>	<u>29,524</u>
Amounts due after more than one year included above	<u>-</u>	<u>-</u>

13. Creditors: amounts falling due within one year	£	£
Trade creditors	7,999	343
Other creditors	1,378	4,469
	<u>9,377</u>	<u>4,812</u>

14. Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total 2015	Total 2014
Fixed Assets	156	-	156	233
Current Assets	212,531	-	212,531	178,009
Current Liabilities	(9,377)	-	(9,377)	(4,812)
Total Net Assets	<u>203,310</u>	<u>-</u>	<u>203,310</u>	<u>173,430</u>

15. Statement of funds	Brought forward	Incoming resources	Resources expended	Fund c/fwd
Unrestricted general funds	173,430	90,762	(60,882)	203,310
Restricted funds	-	-	-	-
Total of funds	<u>173,430</u>	<u>90,762</u>	<u>(60,882)</u>	<u>203,310</u>

16. RELATED PARTY TRANSACTIONS

CILIP paid output VAT to HM Revenue & Customs totalling £12,725 and reclaimed input VAT totalling £9,627 from HM Revenue & Customs on behalf of CILIPS. The full output VAT was recharged to CILIPS, while only 90-91% of the input VAT was repaid to CILIPS. The amount of VAT due from CILIP at the end of the year was £553 (2014 - £2,245)

The Honorary Treasurer, Audrey Walker, received honoraria of £500 (2014 - £500).