

Charity number: SCO38532

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
(A Scottish Charitable Incorporated Organisation)

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 9
Accountant's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 18

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 2017

Trustees

Richard Aird

Carole Gray

Craig Green, Chair (resigned 31st December 2017)

Kirsten McCormick

Heather Marshall

Penny Robertson

Helen Robinson

Jane Sandell (resigned 31st December 2017)

Ewan Scott

Audrey Walker, Honorary Treasurer (resigned 31st December 2017)

Duncan Wright

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 2017

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 2017. 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.

a. CONSTITUTION

The Chartered Institute of Library and Information Professionals in Scotland (CILIPS) has been registered as a charity since 6 August 2007 (SCO38532) and became a SCIO in January 2017. CILIP in Scotland is affiliated to the Chartered Institute of Library and Information Professionals (CILIP) (Registered charity number in England 313014). The relationship between CILIP in Scotland and CILIP is governed by agreements dated 1931, 1995 and 2012. Together with CILIP in Scotland Constitution, these agreements provide the constitutional framework for the charity in Scotland.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

CILIP in Scotland is a member led organisation. Trustees are elected from the membership following a process set out in the Constitution. The Trustee Board meets four times a year and comprises 10 elected trustees and a separately elected Honorary Treasurer.

The Trustee Board administers the charity and is responsible for all policy, financial and operational matters relating to CILIP in Scotland as well as 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. New Trustees receive a comprehensive induction pack, and participate in a mandatory 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 delivery plan derived from the CILIP strategic plan priorities. The delivery 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 CILIP in Scotland by way of the constitutional arrangement outlined in section a.

f. RISK MANAGEMENT

Trustees maintain and regularly review a risk register which identifies the risks to which the charity is exposed, 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 2017

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.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2017

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 2017

b. REVIEW OF ACTIVITIES

Advocacy

In the lead up to the local government elections in May, CILIP in Scotland launched a 'Libraries Matter' campaign which comprised:

- Rich online content including guest blogs by a variety of influential library advocates;
- An online advocacy guide for activists;
- Publication of a fact sheet for election candidates highlighting key information relating to the value of public and school libraries;
- A successful social media campaign with the hashtag #librariesmatter;
- Work with partners, Literature Alliance Scotland (LAS), to provide mutual campaign support;
- Publication of statements of support from authors Val McDermid, Ian Rankin, Janice Galloway, Chris Brookmyre, and organisations such as Scottish PEN, UNESCO City of Literature, Young Scot, Scottish Parent Teacher Council and the Saltire Society.

Picking up the theme of CILIP's 'A Million Decisions' Campaign in England, CILIP in Scotland partnered NHS Education for Scotland and Scottish Government e-Health to develop a campaign appropriate for Scotland's legislatively separate NHS and social care sector. The 'Right Decision' Campaign highlighted the role of information professionals in supporting evidence based decisions in Scotland's healthcare sector. Running from June to September as a social media and website campaign outputs included:

- Publication of an information leaflet
- A bank of case studies showing how librarians and information professionals contribute to better outcomes for all involved in healthcare;
- Guest blogs; and
- 2 webinars;

Across the course of the year CILIPS responded to consultations issued by:

- Edinburgh City Libraries;
- Falkirk Libraries;
- Midlothian Libraries; and
- Scottish Government

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

In the school libraries sector CILIP in Scotland

- Met with the Deputy First Minister and Cabinet Secretary for Education, John Swinney, to make the case for a national school libraries strategy;
- Published an advocacy and briefing document on the role of school librarians in supporting educational outcomes;
- Delivered a letter of support for the school libraries petition to the Scottish Parliament;
- Submitted a response to the Scottish Government Education Governance Review;
- Participated in discussions with SLIC and the Scottish Government regarding development of a national strategy for school libraries; and
- Continued to attend meetings and support the aims of the School Library Alliance

Honorary Membership and Awards

Working with CILIP in Scotland President, Liz McGettigan, a new annual President's award was introduced. The award was won by Sally Walker of Orkney Library and Archives for her work with children and schools.

Honorary Membership

CILIPS made 3 awards of Honorary Membership for outstanding contribution to the profession:

- Theresa Breslin (Immediate Past President);
- Fred Guy (Cataloguing and Indexing Group (Scotland)); and
- Elspeth Scott (School Library Association).

Student awards were presented to:

- Alanna Broadley, Strathclyde University
- Tom Lennox, Robert Gordon University

Workforce Development

CILIP in Scotland delivered a programme of events and training aimed at supporting the continuing professional development needs of library and information professionals:

- In partnership with Scottish PEN, we delivered two workshops on 'Libraries for Privacy: Digital Security';
- Mentor Training and exchange of experience;
- 'Apps for Librarians' seminar;
- 2 Portfolio Building Workshops;
- A two day national conference (Strategies for Success) in Dundee on 5th and 6th June; and
- A national one-day Conference (Autumn Gathering) October 26th in Glasgow.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

Professional Development Fund

CILIP in Scotland operates a Professional Development Fund to provide support for members undertaking job related training and development. During 2017 we coordinated 4 calls for funding and disbursed £2885 across 11 awards.

Recipients were:

- Lauren Bick
- Valerie Black
- Christine Brooks
- Iona McFarland
- Kayleigh McGarry
- Pamela McLean
- Patricia McPartland
- Siobhan O'Brien
- Chris O'Malley
- Diane Scott
- Catherine Small

Member services

CILIP in Scotland Council

CILIP in Scotland Council forms the democratic link between the membership and the Trustee Board. Two meetings, attended by Branch and Group representatives, and chaired by a Board Trustee take place each year. Each Branch nominates a representative to serve on Council alongside representatives from LocScot and CILIP Special Interest Groups (SIG's) with a Scottish Committee. Meetings were held in April (Glasgow) and November (Aberdeen).

Branch and Group activity

CILIPS maintained and supported 6 active Branches across the country:

- Central;
- East;
- West
- North;
- North East; and
- Tayside

During 2017 our Branches organised 'Meet the President' evenings, library tours, quiz nights, social outings, library 'bagging' and other informal networking events as well as regular Branch meetings.

Together with the Special Interest Groups, Branches provided generous support for our Conference and Autumn Gathering events by funding sponsored places and chairing sessions.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

Operations and Governance

- The organisation reconstituted as a SCIO from January 2017;
- Trustee Board meetings were held in January, April, September and November;
- Council Meetings were held in April and November; and
- The AGM was held in June.

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 £24,700. With total funds of £211,737 at 31 December 2016 (2015 - £203,310) 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
- Annual Conference and Autumn Gathering
- Supplier sponsorship for events.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

a. FUTURE DEVELOPMENTS

CILIP in Scotland will continue to advocate for the role of librarians and information professionals and maintain a programme of funds and awards to encourage professional development and standards. The organisation is working to develop a revised relationship with CILIP via a new Service Level Agreement.

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 26th April 2018 and signed on their behalf by:



Duncan Wright, 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 2017 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 2017

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Incoming Resources					
Voluntary Income	2	-	22,000	22,000	20,000
Incoming resources from charitable activities	4	-	66,266	66,266	62,444
Investment Income	3	-	619	619	83
Total Incoming Resources		<u>-</u>	<u>88,885</u>	<u>88,885</u>	<u>82,527</u>
Resources Expended					
Costs of generating funds:					
Charitable Activities	5,6	-	71,586	71,586	70,112
Governance Costs	7	-	5,208	5,208	3,988
Total Resources Expended		<u>-</u>	<u>76,794</u>	<u>76,794</u>	<u>74,100</u>
Net incoming/(outgoing) resources and net movements in funds for year		-	12,091	12,091	8,427
Reconciliation of funds					
Total Funds brought forward		-	211,737	211,737	203,310
Total funds carried forward		<u>-</u>	<u>223,828</u>	<u>223,828</u>	<u>211,737</u>

The notes on pages 14 to 19 form part of these financial statements.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

BALANCE SHEET
AS AT 31 DECEMBER 2017

	<u>Notes</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Total Funds 2017</u>	<u>Total Funds 2016</u>
		£	£	£	£
Fixed assets					
Intangible assets	11	-	6,400	6,400	7,200
Tangible assets	12	-	-	-	79
Investments					
Total Fixed Assets		<u>-</u>	<u>6,400</u>	<u>6,400</u>	<u>7,279</u>
Current assets					
Stock		-	-	-	-
Debtors	13	-	1,988	1,988	770
Cash at bank and in hand		-	217,146	217,146	212,234
Total Current Assets		<u>-</u>	<u>219,134</u>	<u>219,134</u>	<u>213,004</u>
Liabilities					
Creditors falling due within one year	14	-	(1,706)	(1,706)	(8,546)
		-	(1,706)	(1,706)	(8,546)
Total assets less current liabilities		<u>-</u>	<u>223,828</u>	<u>223,828</u>	<u>211,737</u>
Creditors: Amounts falling due after more than one year		-	-	-	-
Net assets		<u>-</u>	<u>223,828</u>	<u>223,828</u>	<u>211,737</u>
The funds of the charity:					
Restricted income funds		-	-	-	-
Unrestricted income funds	15	-	223,828	223,828	211,737
Total charity funds		<u>-</u>	<u>223,828</u>	<u>223,828</u>	<u>211,737</u>

Approved by the Trustees on 26th April 2018 and signed on their behalf by:



Richard Aird, Honorary Treasurer

The notes on pages 14 to 19 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 2017

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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CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

1 ACCOUNTING POLICIES (continued)

1. 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 2017 £	Total 2016 £
CILIP Contribution	-	22,000	22,000	20,000
Costs Recovered from CILIP Salaries	-	-	-	-
Donations	-	-	-	-
Total	-	22,000	22,000	20,000

3. INVESTMENT INCOME

	Restricted Funds £	Unrestricted Funds £	Total 2017 £	Total 2016 £
Bank Interest Received	-	619	619	83
Total	-	619	619	83

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Total 2017 £	Total 2016 £
Income				
Conference	-	52,176	52,176	45,406
Short courses	-	-	-	416
Autumn Gathering	-	12,737	12,737	13,093
Royalties	-	713	713	206
Branch & Other Income	-	640	640	3,323
Total	-	66,266	66,266	62,444

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

5. DIRECT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2017	2016
	£	£	£	£
Telephones	-	1,116	1,116	933
Staff Training & Expenses	-	3,774	3,774	3,759
Rent	-	3,757	3,757	3,317
Printing, Postage & Stationery	-	627	627	1,454
Legal & Professional Fees	-	5,257	5,257	3,250
Events	-	3,235	3,235	7,777
Conference	-	36,266	36,266	36,268
Branch Expenditure	-	327	327	1,461
Autumn Gathering	-	11,400	11,400	8,164
Total Governance Costs	-	65,759	65,759	66,383

6. SUPPORT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2017	2016
	£	£	£	£
Subscriptions	-	1,226	1,226	1,050
Staff Training & Expenses	-	488	488	248
Presidents fund	-	863	863	644
Honoraria	-	500	500	500
Equipment	-	1,636	1,636	331
Depreciation	-	79	79	77
Amortisation	-	800	800	800
Bank Charges	-	235	235	79
Total Support Costs	-	5,827	5,827	3,729

7. GOVERNANCE COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2017	2016
	£	£	£	£
Independent Examination Fee	-	2,406	2,406	815
Council & Committee	-	2,802	2,802	3,173
Total Support Costs	-	5,208	5,208	3,988

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017**

8. NET INCOME / (EXPENDITURE)

	2017	2016
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	79	77
Independent examination fee	2,406	815
Pension costs	-	-
	<u> </u>	<u> </u>

During the year, one trustee received remuneration amounting to £500 (2016 - £500).

Trustees received benefits in kind amounting to £nil in the current financial year (£2016 - £nil).

During the year the trustees received reimbursement of expenses amounting to £513 (2016 - £644)

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' REMUNERATION

	2017	2016
	£	£
Aggregate emoluments (see note 17)	500	500
	<u>500</u>	<u>500</u>

11. INTANGIBLE FIXED ASSETS

	Total 2017	Total 2016
	£	£
Cost		
At 1st January 2016	8,000	-
Additions	-	8,000
Surplus on revaluation	-	-
Disposals	-	-
At 31st December 2017	<u>8,000</u>	<u>8,000</u>
Amortisation		
At 1st January 2016	800	-
Charge for the year	800	800
Surplus on revaluation	-	-
On disposals	-	-
At 31st December 2017	<u>1,600</u>	<u>800</u>
Net book value		
At 31st December 2017	<u>6,400</u>	<u>7,200</u>
At 1st January 2016	<u>7,200</u>	<u>-</u>

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

12. TANGIBLE FIXED ASSETS

	Computer Equipment £	Total 2016 £	Total 2015 £
Cost			
At 1st January 2016	2,648	2,648	2,648
Additions	-	-	-
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31st December 2017	<u>2,648</u>	<u>2,648</u>	<u>2,648</u>
Depreciation			
At 1st January 2016	2,569	2,569	2,569
Charge for the year	79	79	-
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 31st December 2017	<u>2,648</u>	<u>2,648</u>	<u>2,569</u>
Net book value			
At 31st December 2017	<u>-</u>	<u>-</u>	<u>79</u>
At 1st January 2016	<u>79</u>	<u>79</u>	<u>79</u>

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

13. Debtors	2017	2016
	£	£
Trade debtors	-	-
Other debtors	1,988	770
	<u>1,988</u>	<u>770</u>
Amounts due after more than one year included above	-	-

14. Creditors: amounts falling due within one year	£	£
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	1,706	2,070
Other taxes and social security costs	-	6,476
Other creditors	-	-
	<u>1,706</u>	<u>8,546</u>

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
Fixed Assets	6,400	-	6,400	7,279
Current Assets	219,134	-	219,134	213,004
Current Liabilities	(1,706)	-	(1,706)	(8,546)
Total Net Assets	<u>223,828</u>	<u>-</u>	<u>223,828</u>	<u>211,737</u>

16. Statement of funds

	Brought forward	Incoming resources	Resources expended	Fund c/fwd
Unrestricted general funds	211,737	88,885	(76,794)	223,828
Restricted funds	-	-	-	-
Total of funds	<u>211,737</u>	<u>88,885</u>	<u>(76,794)</u>	<u>223,828</u>

17. RELATED PARTY TRANSACTIONS

The Honorary Treasurer, Audrey Walker, received honoraria of £500 (2016 - £500).