

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 2018

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 2018

#### **Trustees**

Anne Louise Anglim

Richard Aird (Honorary Treasurer)

Jérémie Fernandes

Carole Gray

Christine Love-Rodgers

Kirsten McCormick

Heather Marshall

Penny Robertson

Helen Robinson (resigned 31<sup>st</sup> December 2018)

Ewan Scott

Duncan Wright, Chair (resigned 31<sup>st</sup> December 2018)

#### **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 2018

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 2018. 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 2018. 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, 2012 and a Service Level Agreement signed in September 2018. 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 partly 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 2018

#### 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 2018

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 2018

#### b. REVIEW OF ACTIVITIES

##### Advocacy

Across the course of the year CILIPS responded to service proposals from:

- South Ayrshire;
- Inverclyde;
- East Dunbartonshire;
- Clackmannanshire;
- Moray;
- Western Isles; and
- A proposal to set up an Education Workforce Council (Scotland)

In addition to this CILIPS staff attended meetings of the Implementation Group for the National Strategy for School Libraries, published towards the end of 2018. CILIPS also continued to work in close partnership with organisations such as the Scottish Library and Information Council and Literature Alliance Scotland to advocate for librarians and library services.

##### Honorary Membership and Awards

###### Scotland's Library and Information Professional of the Year

CILIPS presented the second SLIPY award to Shelagh Toonen of Elgin Academy. Shelagh was presented with her award at the CILIPS Conference in June. The winner of the 2017 award, Sally Walker, was keynote speaker at the CILIP Conference in Brighton.

##### Honorary Membership

CILIPS made 5 awards of Honorary Membership for outstanding contribution to the profession:

- Liz McGettigan (Immediate Past President);
- Guy Daines;
- Craig Green;
- Anna Herron; and
- Ian McCracken;

Student awards were presented to:

- Bethany Herrod, Strathclyde University
- Barbara Dax, Robert Gordon University



## CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

#### **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:

- 2 Portfolio Building Workshops;
- A networking 'Tour of the Mitchell' event;
- Mentor training events;
- A two-day national conference in Dundee on 4<sup>th</sup> and 5<sup>th</sup> June; and
- A national one-day Conference (Autumn Gathering) October 23<sup>rd</sup> in Glasgow.

2 new blogs were established during the year on the CILIPS website:

- Meet Our Members – a weekly blog written by members;
- New Voices – a blog written by LIS students;

#### **Professional Development Fund**

CILIP in Scotland operates a Professional Development Fund to provide support for members undertaking job related training and development. The criteria for this was updated in 2018 and we coordinated 4 calls for funding and disbursed £3,028 across 7 awards.

Recipients were:

- Linda Hazle;
- Sharron Wilson;
- Agnes Guyon;
- Clare Hemsworth;
- Michelle O'Hara;
- Jane Brebner; and
- Laura Keizer

#### **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 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 December (Aberdeen).

## CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

#### Branch and Group activity

CILIPS maintained and supported 6 active Branches across the country:

- Central;
- East;
- West
- North (re-established in 2018 after a sabbatical);
- North East; and
- Tayside

During 2018 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.

#### Operations and Governance

- Catherine Kearney, CILIPS Director, retired in July 2018;
- Sean McNamara was appointed Acting Director August-December 2018 and then Head of CILIPS from January 2019 following a restructure at CILIP;
- Heather Neill was Policy and Digital Officer between August and December;
- Trustee Board meetings were held in January, April, September and November;
- A number of other meetings were held with the Executive Committee and Finance and Staffing Committee whilst the Service Level Agreement with CILIP was negotiated;
- An audit was carried out to ensure all activities were GDPR compliant;
- 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 £13,400. With total funds of £244,384 at 31 December 2018 (2017 - £223,828) this intended level of funds had been achieved.

##### b. PRINCIPAL FUNDING

The principal sources of funding include:

- An annual grant from CILIP;
- Events and CPD income including supplier sponsorship

## CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

#### a. FUTURE DEVELOPMENTS

CILIP in Scotland will continue to advocate for the role of librarians and information professionals and maintain a programme of events, funds and awards to encourage professional development and standards.

#### 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 4<sup>th</sup> April 2019 and signed on their behalf by:

**Penny Robertson, 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 2018 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 2018

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Incoming Resources</b>					
Voluntary Income	2	-	16,500	16,500	22,000
Incoming resources from charitable activities	4	-	57,489	57,489	66,266
Investment Income	3	-	58	58	619
<b>Total Incoming Resources</b>		<b>-</b>	<b>74,047</b>	<b>74,047</b>	<b>88,885</b>
<b>Resources Expended</b>					
Costs of generating funds:					
Charitable Activities	5,6	-	49,097	49,097	71,586
Governance Costs	7	-	4,394	4,394	5,208
<b>Total Resources Expended</b>		<b>-</b>	<b>53,491</b>	<b>53,491</b>	<b>76,794</b>
<b>Net incoming/(outgoing) resources and net movements in funds for year</b>		<b>-</b>	<b>20,556</b>	<b>20,556</b>	<b>12,091</b>
<b>Reconciliation of funds</b>					
<b>Total Funds brought forward</b>		<b>-</b>	<b>223,828</b>	<b>223,828</b>	<b>211,737</b>
Total funds carried forward		<b>-</b>	<b>244,384</b>	<b>244,384</b>	<b>223,828</b>

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 2018

	<u>Notes</u>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2018</b>	<b>Total Funds 2017</b>
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	11	-	5,600	5,600	6,400
Tangible assets	12	-	-	-	-
Investments					
<b>Total Fixed Assets</b>		<u>-</u>	<u>5,600</u>	<u>5,600</u>	<u>6,400</u>
<b>Current assets</b>					
Stock		-	-	-	-
Debtors	13	-	1,763	1,763	1,988
Cash at bank and in hand		-	238,802	238,802	217,146
<b>Total Current Assets</b>		<u>-</u>	<u>240,565</u>	<u>240,565</u>	<u>219,134</u>
<b>Liabilities</b>					
Creditors falling due within one year	14	-	(1,781)	(1,781)	(1,706)
		-	(1,781)	(1,781)	(1,706)
Total assets less current liabilities		<u>-</u>	<u>244,384</u>	<u>244,384</u>	<u>223,828</u>
Creditors: Amounts falling due after more than one year		-	-	-	-
<b>Net assets</b>		<u>-</u>	<u>244,384</u>	<u>244,384</u>	<u>223,828</u>
<b>The funds of the charity:</b>					
Restricted income funds		-	-	-	-
Unrestricted income funds	15	-	244,384	244,384	223,828
<b>Total charity funds</b>		<u>-</u>	<u>244,384</u>	<u>244,384</u>	<u>223,828</u>

Approved by the Trustees on 4th April 2019 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 2018

### 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 2018

#### 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 2018 £	Total 2017 £
CILIP Contribution	-	16,500	16,500	22,000
Costs Recovered from CILIP Salaries	-	-	-	-
Donations	-	-	-	-
<b>Total</b>	<b>-</b>	<b>16,500</b>	<b>16,500</b>	<b>22,000</b>

##### 3. INVESTMENT INCOME

	Restricted Funds £	Unrestricted Funds £	Total 2018 £	Total 2017 £
Bank Interest Received	-	58	58	619
<b>Total</b>	<b>-</b>	<b>58</b>	<b>58</b>	<b>619</b>

##### 4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Income	Restricted Funds £	Unrestricted Funds £	Total 2018 £	Total 2017 £
Conference	-	45,837	45,837	52,176
Short courses	-	-	-	-
Autumn Gathering	-	11,010	11,010	12,737
Royalties	-	642	642	713
Branch & Other Income	-	-	-	640
<b>Total</b>	<b>-</b>	<b>57,489</b>	<b>57,489</b>	<b>66,266</b>



CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

5. DIRECT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2018	2017
	£	£		£
Telephones	-	1,016	1,016	1,116
Staff Training & Expenses	-	2,513	2,513	3,774
Rent	-	3,935	3,935	3,757
Printing, Postage & Stationery	-	361	361	627
Legal & Professional Fees	-	1,050	1,050	5,257
Events	-	2,967	2,967	3,235
Conference	-	26,722	26,722	36,266
Branch Expenditure	-	255	255	327
Autumn Gathering	-	6,600	6,600	11,400
<b>Total Governance Costs</b>	<b>-</b>	<b>44,909</b>	<b>44,909</b>	<b>65,759</b>

6. SUPPORT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2018	2017
	£	£	£	£
Subscriptions	-	1,302	1,302	1,226
Staff Training & Expenses	-	427	427	488
Presidents fund	-	791	791	863
Honoraria	-	500	500	500
Equipment	-	-	-	1,636
Depreciation	-	-	-	79
Amortisation	-	800	800	800
Bank Charges	-	368	368	235
<b>Total Support Costs</b>	<b>-</b>	<b>4,188</b>	<b>4,188</b>	<b>5,827</b>

7. GOVERNANCE COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2018	2017
	£	£	£	£
Independent Examination Fee	-	2,038	2,038	2,406
Council & Committee	-	2,356	2,356	2,802
<b>Total Support Costs</b>	<b>-</b>	<b>4,394</b>	<b>4,394</b>	<b>5,208</b>

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

**8. NET INCOME / (EXPENDITURE)**

	<b>2,018</b>	<b>2,017</b>
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	-	79
Independent examination fee	2,038	2,406
Pension costs	-	-
	<u>          </u>	<u>          </u>

During the year, one trustee received remuneration amounting to £500 (2017 - £500).

Trustees received benefits in kind amounting to £nil in the current financial year (£2017 - £nil).

During the year the trustees received reimbursement of expenses amounting to £486 (2017 - £513).

**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**

	<b>2018</b>	<b>2017</b>
	£	£
Aggregate emoluments (see note 17)	500	500
	<u>500</u>	<u>500</u>

**11. INTANGIBLE FIXED ASSETS**

	<b>Total 2018</b>	<b>Total 2017</b>
	£	£
<b>Cost</b>		
At 1st January 2017	8,000	8,000
Additions	-	-
Surplus on revaluation	-	-
Disposals	-	-
At 31st December 2018	<u>8,000</u>	<u>8,000</u>
<b>Amortisation</b>		
At 1st January 2017	1,600	800
Charge for the year	800	800
Surplus on revaluation	-	-
On disposals	-	-
At 31st December 2018	<u>2,400</u>	<u>1,600</u>
<b>Net book value</b>		
At 31st December 2018	<u>5,600</u>	<u>6,400</u>
At 1st January 2017	<u>6,400</u>	<u>7,200</u>

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

12. TANGIBLE FIXED ASSETS

	Computer Equipment £	Total 2018 £	Total 2017 £
<b>Cost</b>			
At 1st January 2017	2,648	2,648	2,648
Additions	-	-	-
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31st December 2018	<u>2,648</u>	<u>2,648</u>	<u>2,648</u>
<b>Depreciation</b>			
At 1st January 2017	2,648	2,648	2,569
Charge for the year	-	-	79
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 31st December 2018	<u>2,648</u>	<u>2,648</u>	<u>2,648</u>
<b>Net book value</b>			
At 31st December 2018	<u>-</u>	<u>-</u>	<u>-</u>
At 1st January 2017	<u>-</u>	<u>-</u>	<u>79</u>

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

<b>13. Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	-
Other debtors	1,763	1,988
	<u>1,763</u>	<u>1,988</u>
Amounts due after more than one year included above	-	-

<b>14. Creditors: amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	1,781	1,706
Other taxes and social security costs	-	-
Other creditors	-	-
	<u>1,781</u>	<u>1,706</u>

<b>15. Analysis of net assets between funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2018</b>	<b>Total 2017</b>
Fixed Assets	5,600	-	5,600	6,400
Current Assets	240,565	-	240,565	219,134
Current Liabilities	(1,781)	-	(1,781)	(1,706)
Total Net Assets	<u>244,384</u>	-	<u>244,384</u>	<u>223,828</u>

<b>16. Statement of funds</b>	<b>Brought forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Fund c/fwd</b>
Unrestricted general funds	223,828	74,047	(53,491)	244,384
Restricted funds	-	-	-	-
Total of funds	<u>223,828</u>	<u>74,047</u>	<u>(53,491)</u>	<u>244,384</u>

**17. RELATED PARTY TRANSACTIONS**

The Honorary Treasurer, Richard Aird, received honoraria of £500 (2017 - £500).