

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 2020

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 2019

#### **Trustees**

Anne Louise Anglim (resigned 31<sup>st</sup> December 2020)

Richard Aird (Honorary Treasurer)

Jérémie Fernandes

Graeme Forbes

Fiona Gillies

Carole Gray (resigned 31<sup>st</sup> December 2020)

Agnes Guyon

Christine Love-Rodgers

Heather Marshall

Scott Simpson

#### **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 2020

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 2020. 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 2020

#### 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 2020

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 2020

#### b. REVIEW OF ACTIVITIES

An online review of the year is available on the CILIPS website and key points are highlighted below – <https://www.cilips.org.uk/cilips-in-2020-a-year-in-review/>

#### Advocacy and Resources

Although 2020 was a very different year, across the course of the year CILIPS responded to various budget consultations affecting public and school libraries throughout the year and were pleased to note no public libraries in Scotland closed in this period. In addition to this CILIPS staff attended meetings of the Implementation Group for the National Strategy for School Libraries and the Advisory Group for the new strategy for Public Libraries in Scotland. 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.

During [Libraries Week](#) CILIPS ran [#Library5](#) on Twitter which asked libraries and library/information professionals to share news about and pictures of their library service around a daily theme. This was a hugely positive campaign celebrating libraries, their resources, and staff. CILIPS also updated the [advocacy pages](#) on our website including an [up-to-date evidence bank](#) with information that can be used by members and delivered a campaign supporting Health Librarians.

CILIPS also created a bank of both COVID support resources and anti-racism resources.

#### Honorary Membership and Awards

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

CILIPS presented the latest award to Clare Hemsworth of Renfrewshire Libraries. Clare was presented with her award at the CILIPS Conference in October.

##### Honorary Membership

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

- Geoffrey Hamilton
- Alison Leslie
- Dr David McMenemy

Student awards were presented to:

Elizabeth Carney (University of Strathclyde) and Andrew Davidson (Robert Gordon University)



## CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

#### **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, all adapted due to COVID restrictions and these included:

- A series of Online Learning workshops;
- An online Portfolio Building Workshop;
- An online AGM event;
- Health event in partnership with NHS Education for Scotland; and
- A two-day national conference online in October;

CILIPS also sponsored and sat on the advisory group of the Aye Write Festival in Glasgow, although this was cancelled due to COVID.

2 blogs were developed further during the year on the CILIPS website:

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

#### **Professional Development Fund**

CILIP in Scotland operates a Professional Development Fund to provide support for members undertaking job related training and development. Calls were limited by lack of events in 2020 but this will be re-established in 2021.

#### **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.

## CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

#### Branch and Group activity

CILIPS maintained and supported 6 active Branches across the country:

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

As well as our own events, our [Branches and Groups](#) have been staying as active as possible. Several Branches ran virtual Meet the President events. There have also been, amongst other things, online AGM's, a Carnegie and Kate Greenaway Medals webinar with Youth Libraries Group Scotland, a School Libraries Group Scotland online Quiz & Vent event, a Cataloguing and Indexing Group Scotland seminar, and a virtual Careers Workshop with our recently formed [Students & New Professionals Community](#). 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

- Martina McChrystal was CILIPS President in 2020, leading the conference and other events throughout the year;
- Elizabeth Carney stepped down as Graduate Trainee in November and CILIPS Trustee Board thanked her for her excellent contribution;
- CILIPS provided financial support of £5000 to CILIP to help them deal with the impact of COVID;
- 4 Trustee Board meetings were held;
- 2 Council meetings were held; and
- The AGM was held in August.

#### Financial review

##### a. RESERVES POLICY

The charity aims to hold funds to continue to operate for at least 2 years if staffing and grant was not provided by CILIP, should either CILIP or CILIPS decide to terminate the Service Level Agreement.

The charity's aim is to also hold a sufficient level of funds to cover at least three months of resources expended, which equates to approximately £18,000.

With total funds of £275,332 at 31 December 2020 (2019 - £258,150) 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 2020

#### 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 but this has been impacted by the Coronavirus outbreak in 2020, likely reducing activity and income.

#### 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 20th April 2021 and signed on their behalf by:

**Heather Marshall, 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 2020

|  | Notes | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|--|-------|--------------------------|----------------------------|--------------------------|--------------------------|
| <b>Incoming Resources</b>  |       |                          |                            |                          |                          |
| Voluntary Income   | 2     | -                        | 22,000                     | 22,000                   | 27,590                   |
| Incoming resources from charitable activities                                | 4     | -                        | 12,879                     | 12,879                   | 58,477                   |
| Investment Income  | 3     | -                        | -                          | -                        | -                        |
| <b>Total Incoming Resources</b>  |       | <b>-</b>                 | <b>34,879</b>              | <b>34,879</b>            | <b>86,067</b>            |
| <b>Resources Expended</b>  |       |                          |                            |                          |                          |
| Costs of generating funds:   |       |                          |                            |                          |                          |
| Charitable Activities  | 5,6   | -                        | 17,716                     | 17,716                   | 70,549                   |
| Governance Costs   | 7     | -                        | 281                        | 281                      | 1,250                    |
| <b>Total Resources Expended</b>  |       | <b>-</b>                 | <b>17,997</b>              | <b>17,997</b>            | <b>71,799</b>            |
| <b>Net incoming/(outgoing) resources and net movements in funds for year</b> |       | <b>-</b>                 | <b>16,882</b>              | <b>16,882</b>            | <b>14,268</b>            |
| <b>Reconciliation of funds</b>   |       |                          |                            |                          |                          |
| <b>Total Funds brought forward</b>   |       | <b>-</b>                 | <b>238,096</b>             | <b>238,096</b>           | <b>223,828</b>           |
| Total funds carried forward  |       | <b>-</b>                 | <b>254,978</b>             | <b>254,978</b>           | <b>238,096</b>           |

The notes on pages 13 to 18 form part of these financial statements.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

BALANCE SHEET  
AS AT 31 DECEMBER 2020

|   | <u>Notes</u> | <b>Restricted<br/>Funds</b> | <b>Unrestricted<br/>Funds</b> | <b>Total Funds<br/>2020</b> | <b>Total Funds<br/>2019</b> |
|---|--------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|
|   |              | £                           | £                             | £                           | £                           |
| <b>Fixed assets</b>                                     |              |                             |                               |                             |                             |
| Intangible assets                                       | 11           | -                           | 4,000                         | 4,000                       | 4,800                       |
| Tangible assets   | 12           | -                           | 1,792                         | 1,792                       | -                           |
| Investments   |              |                             |                               |                             |                             |
| <b>Total Fixed Assets</b>                               |              | <u>-</u>                    | <u>5,792</u>                  | <u>5,792</u>                | <u>4,800</u>                |
| <b>Current assets</b>                                   |              |                             |                               |                             |                             |
| Stock   |              | -                           | -                             | -                           | -                           |
| Debtors   | 13           | -                           | 2,178                         | 2,178                       | 2,455                       |
| Cash at bank and in hand                                |              | -                           | 270,678                       | 270,678                     | 251,397                     |
| <b>Total Current Assets</b>                             |              | <u>-</u>                    | <u>272,856</u>                | <u>272,856</u>              | <u>253,852</u>              |
| <b>Liabilities</b>                                      |              |                             |                               |                             |                             |
| Creditors falling due within one year                   | 14           | -                           | (3,114)                       | (3,114)                     | -                           |
|   |              | -                           | (3,114)                       | (3,114)                     | -                           |
| Total assets less current liabilities                   |              | <u>-</u>                    | <u>275,534</u>                | <u>275,534</u>              | <u>258,652</u>              |
| Creditors: Amounts falling due after more than one year |              | -                           | -                             | -                           | -                           |
| <b>Net assets</b>                                       |              | <u>-</u>                    | <u>275,534</u>                | <u>275,534</u>              | <u>258,652</u>              |
| <b>The funds of the charity:</b>                        |              |                             |                               |                             |                             |
| Restricted income funds                                 |              | -                           | -                             | -                           | -                           |
| Unrestricted income funds                               | 15           | -                           | 275,534                       | 275,534                     | 258,652                     |
| <b>Total charity funds</b>                              |              | <u>-</u>                    | <u>275,534</u>                | <u>275,534</u>              | <u>258,652</u>              |

Approved by the Trustees on 20th April 2021 and signed on their behalf by:

**Richard Aird, Honorary Treasurer**

The notes on pages 13 to 18 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 2020

### 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 |
|--------------------|---|----------------------|



CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|-------------------------------------|--------------------------|----------------------------|--------------------|--------------------|
| CILIP Contribution                  | -                        | 22,000                     | 22,000             | 27,590             |
| Costs Recovered from CILIP Salaries | -                        | -                          | -                  | -                  |
| Donations                           | -                        | -                          | -                  | -                  |
| <b>Total</b>                        | <b>-</b>                 | <b>22,000</b>              | <b>22,000</b>      | <b>27,590</b>      |

3. INVESTMENT INCOME

|                        | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|------------------------|--------------------------|----------------------------|--------------------|--------------------|
| Bank Interest Received | -                        | -                          | -                  | 0                  |
| <b>Total</b>           | <b>-</b>                 | <b>-</b>                   | <b>-</b>           | <b>-</b>           |

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

|                       | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|-----------------------|--------------------------|----------------------------|--------------------|--------------------|
| <b>Income</b>         |                          |                            |                    |                    |
| Conference            | -                        | 11,152                     | 11,152             | 43,844             |
| Short courses         | -                        | -                          | -                  | -                  |
| Autumn Gathering      | -                        | 255                        | 255                | 14,529             |
| Royalties             | -                        | 1,472                      | 1,472              | 104                |
| Branch & Other Income | -                        | -                          | -                  | -                  |
| <b>Total</b>          | <b>-</b>                 | <b>12,879</b>              | <b>12,879</b>      | <b>58,477</b>      |

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

| 5. DIRECT COSTS                | Restricted | Unrestricted  | Total         | Total         |
|--------------------------------|------------|---------------|---------------|---------------|
|                                | Funds      | Funds         | 2020          | 2019          |
|                                | £          | £             |               |               |
| Telephones                     | -          | 3,503         | 3,503         | 2,815         |
| Staff Training & Expenses      | -          | 240           | 240           | 1,005         |
| Rent                           | -          | 305           | 305           | 858           |
| Printing, Postage & Stationery | -          | 5,457         | 5,457         | 5,041         |
| Legal & Professional Fees      | -          | 6             | 6             | 53            |
| Events                         | -          | 433           | 433           | 2,649         |
| Conference                     | -          | 2,100         | 2,100         | 38,861        |
| Branch Expenditure             | -          | -             | -             | -             |
| Autumn Gathering               | -          | 2,640         | 2,640         | 13,173        |
| <b>Total Governance Costs</b>  | <b>-</b>   | <b>14,684</b> | <b>14,684</b> | <b>64,455</b> |

  

| 6. SUPPORT COSTS           | Restricted | Unrestricted | Total        | Total        |
|----------------------------|------------|--------------|--------------|--------------|
|                            | Funds      | Funds        | 2020         | 2019         |
|                            | £          | £            | £            | £            |
| Subscriptions              | -          | -            | -            | -            |
| Staff Training & Expenses  | -          | -            | -            | -            |
| Presidents fund            | -          | 1,980        | 1,980        | 1,980        |
| Honoraria                  | -          | 10           | 10           | 427          |
| Equipment                  | -          | -            | -            | -            |
| Depreciation               | -          | -            | -            | -            |
| Amortisation               | -          | 800          | 800          | 800          |
| Bank Charges               | -          | 242          | 242          | 2,887        |
| <b>Total Support Costs</b> | <b>-</b>   | <b>3,032</b> | <b>3,032</b> | <b>6,094</b> |

  

| 7. GOVERNANCE COSTS         | Restricted | Unrestricted | Total      | Total        |
|-----------------------------|------------|--------------|------------|--------------|
|                             | Funds      | Funds        | 2020       | 2019         |
|                             | £          | £            | £          | £            |
| Independent Examination Fee | -          | 143          | 143        | 103          |
| Council & Committee         | -          | 138          | 138        | 1,147        |
| <b>Total Support Costs</b>  | <b>-</b>   | <b>281</b>   | <b>281</b> | <b>1,250</b> |

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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

|  | <b>2020</b>       | <b>2019</b>       |
|--|-------------------|-------------------|
|  | <b>£</b>          | <b>£</b>          |
| This is stated after charging:         |                   |                   |
| Depreciation of tangible fixed assets: |                   |                   |
| - owned by the charity                 | -                 | -                 |
| Independent examination fee            | 143               | 103               |
| Pension costs                          | -                 | -                 |
|  | <u>          </u> | <u>          </u> |

**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>2020</b>       | <b>2019</b>       |
|------------------------------------|-------------------|-------------------|
|                                    | <b>£</b>          | <b>£</b>          |
| Aggregate emoluments (see note 17) | <u>          </u> | <u>          </u> |
|                                    | <u>          </u> | <u>          </u> |

**11. INTANGIBLE FIXED ASSETS**

|                        | <b>Total 2020</b> | <b>Total 2019</b> |
|------------------------|-------------------|-------------------|
|                        | <b>£</b>          | <b>£</b>          |
| <b>Cost</b>            |                   |                   |
| At 1st January 2019    | 8,000             | 8,000             |
| Additions              | -                 | -                 |
| Surplus on revaluation | -                 | -                 |
| Disposals              | -                 | -                 |
| At 31st December 2020  | <u>8,000</u>      | <u>8,000</u>      |
| <b>Amortisation</b>    |                   |                   |
| At 1st January 2019    | 3,200             | 2,400             |
| Charge for the year    | 800               | 800               |
| Surplus on revaluation | -                 | -                 |
| On disposals           | -                 | -                 |
| At 31st December 2020  | <u>4,000</u>      | <u>3,200</u>      |
| <b>Net book value</b>  |                   |                   |
| At 31st December 2020  | <u>4,000</u>      | <u>4,800</u>      |
| At 1st January 2019    | <u>4,800</u>      | <u>5,600</u>      |

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

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FOR THE YEAR ENDED 31 DECEMBER 2020

12. TANGIBLE FIXED ASSETS

|                        | Computer<br>Equipment<br>£ | Total 2020<br>£ | Total 2019<br>£ |
|------------------------|----------------------------|-----------------|-----------------|
| <b>Cost</b>            |                            |                 |                 |
| At 1st January 2019    | 4,440                      | 4,440           | 2,648           |
| Additions              | -                          | -               | -               |
| Surplus on revaluation | -                          | -               | -               |
| Disposals              | -                          | -               | -               |
| At 31st December 2020  | <u>4,440</u>               | <u>4,440</u>    | <u>2,648</u>    |
| <b>Depreciation</b>    |                            |                 |                 |
| At 1st January 2019    | 2,648                      | 2,648           | 2,648           |
| Charge for the year    | -                          | -               | -               |
| Surplus on revaluation | -                          | -               | -               |
| On disposals           | -                          | -               | -               |
| At 31st December 2020  | <u>2,648</u>               | <u>2,648</u>    | <u>2,648</u>    |
| <b>Net book value</b>  |                            |                 |                 |
| At 31st December 2020  | <u>1,792</u>               | <u>1,792</u>    | -               |
| At 1st January 2019    | <u>1,792</u>               | <u>1,792</u>    | -               |

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CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND  
Detailed profit and loss account  
FOR THE YEAR ENDED 31 DECEMBER 2020

| 13. Debtors   | 2020         | 2019         |
|---|--------------|--------------|
|   | £            | £            |
| Trade debtors                                       | -            | -            |
| Other debtors                                       | 2,178        | 2,455        |
|   | <u>2,178</u> | <u>2,455</u> |
| Amounts due after more than one year included above | <u>-</u>     | <u>-</u>     |

| 14. Creditors: amounts falling due within one year          | £            | £        |
|---|--------------|----------|
| Bank loans and overdrafts                                   | -            | -        |
| Obligations under finance lease and hire purchase contracts | -            | -        |
| Trade creditors   | 3,114        | -        |
| Other taxes and social security costs                       | -            | -        |
| Other creditors   | -            | -        |
|   | <u>3,114</u> | <u>-</u> |

| 15. Analysis of net assets between funds | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2020  | Total<br>2019  |
|--|-----------------------|---------------------|----------------|----------------|
| Fixed Assets                             | 5,792                 | -                   | 5,792          | 4,800          |
| Current Assets                           | 272,856               | -                   | 272,856        | 253,852        |
| Current Liabilities                      | (3,114)               | -                   | (3,114)        | -              |
| Total Net Assets                         | <u>275,534</u>        | <u>-</u>            | <u>275,534</u> | <u>258,652</u> |

| 16. Statement of funds     | Brought<br>forward | Incoming<br>resources | Resources<br>expended | Fund<br>c/fwd  |
|----------------------------|--------------------|-----------------------|-----------------------|----------------|
| Unrestricted general funds | 258,652            | 34,879                | (17,997)              | 275,534        |
| Restricted funds           | -                  | -                     | -                     | -              |
| Total of funds             | <u>258,652</u>     | <u>34,879</u>         | <u>(17,997)</u>       | <u>275,534</u> |