

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 2022

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 2022

Trustees

Dr Francesca Baseby (Honorary Treasurer)
Katrina Brodin
Jérémie Fernandes
Agnes Guyon
Christine Love-Rodgers
Heather Marshall
Dr Diane Pennington
Scott Simpson
Colin Sinclair
Toni Velikova

Presidential Team

Amina Shah (2022 President)
Richard Aird (2022 Vice-President)
Cleo Jones (2021 President)

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 2022

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 2022. 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 (updated to a Partnership Agreement in 2021). 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 9 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.

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 2022

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. To support, 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 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 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 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, 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 2022

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 2022

b. REVIEW OF ACTIVITIES

Advocacy and Resources

Across the course of the year CILIPS delivered an advocacy campaign in connection with the Local Government election in May (Libraries Are Essential) and responded to consultations affecting public and school libraries throughout the year. 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 strategy for Public Libraries in Scotland. CILIPS also continued to work in close partnership with organisations such as the Scottish Library and Information Council to advocate for librarians and library services, including the implementation of the new Public Library Advocacy Network Scotland.

During Libraries Week CILIPS ran various content on social media as well as social media takeovers and events. This was a hugely positive campaign celebrating libraries, their resources, and staff and along with the election campaign this saw a huge amount of engagement with members and the wider public. CILIPS staff also appeared in media publications and spoke at various events and supported the CILIP diversity networks with event partnerships and sharing of content. CILIPS also took an active role in supporting sustainability by supporting and facilitating the Green Libraries Network and building on #CILIPSGoGreen as well as analysing their own carbon footprint. CILIPS also launched and awarded Research Funding of just over £10k to 2 projects from University of Glasgow and the Glasgow Women's Library.

Honorary Membership and Awards

Scotland's Library and Information Professional of the Year

CILIPS presented the latest award to Sarah Louise McDonald of University of Edinburgh Library

Honorary Membership

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

- Eleanor McKay
- Fiona Laing
- Catherine Salmond

Student awards were awarded to:

Maria Benauer, University of Glasgow, Collette Kinnaird, University of Strathclyde, and Cameron Wilson, Robert Gordon University.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

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 2-day conference in June 2022
- WINspiration programme including Amina Shah and #NotOurJob
- CILIPSGoGreen events and content
- Libraries of Sanctuary
- Libraries Supporting Learners mini-conference
- Emerging Leaders mini-conference
- Banned Books
- Become a Trustee mythbusting
- Building and Information Literate Scotland
- Cataloguing Code of Ethics
- Professional Registration
- Set up of a Career Mentoring scheme

CILIPS also sponsored and sat on the advisory group of the Aye Write Festival in Glasgow, including chairing a session. CILIPS also continued to produce regular blogs and online content and produce a monthly newsletter.

Professional Development Fund

CILIP in Scotland operates a Professional Development Fund to provide support for members undertaking job related training and development up to a maximum of £5,000. This was again underapplied for due to COVID but was widened out to include an option for accessibility equipment of software.

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 (Dr Diane Pennington) take place each year. Each Branch nominates a representative to serve on Council alongside representatives from LocScot and CILIP Special Interest Groups (SIG's) or communities with a Scottish Committee. The Council met twice in 2022, both online and including various discussion topics and updates.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

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 and other events such as an accessibility event, drop in and vent and several author events. Branches and Groups provided generous support by funding sponsored places for the conference.

Operations and Governance

- Amina Shah was CILIPS President in 2022, leading the conference and other events;
- Sean McNamara and Kirsten MacQuarrie carried out CILIPS operations, and agreement was reached to recruit a Graduate Trainee in early 2023;
- CILIPS hosted 2 student placements looking at hybrid events and advocacy;
- 4 Trustee Board meetings were held;
- 2 Council meetings were held;
- The AGM was held at the Conference; and
- Work continued on the CILIPS EDI commitment, including updating this for next 2 years.

Financial review

a. RESERVES POLICY

The charity aims to hold funds to continue to operate for at least 2 years independently, should either CILIP or CILIPS decide to terminate the Partnership Agreement and this is currently estimated to be £200k. 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.

ADD FUNDS - With total funds of £269,585 at 31 December 2022 (2022 - £284,906) this intended level of funds had been achieved. Reserves have been reduced due to an agreed spend in 2022 on Research funding and higher conference costs due to returning to in-person events.

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 2022

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. The CILIPS delivery team will be 3 people in 2023 and this will allow greater activities to support membership growth.

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 30th March 2023 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 2022 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 2022

	Notes	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Incoming Resources					
Voluntary Income	2	-	22,000	22,000	22,000
Incoming resources from charitable activities	4	-	27,484	27,484	13,109
Investment Income	3	-	44	44	-
Total Incoming Resources		-	49,528	49,528	35,109
Resources Expended					
Costs of generating funds:					
Charitable Activities	5,6	-	62,869	62,869	22,247
Governance Costs	7	-	1,980	1,980	3,490
Total Resources Expended		-	64,849	64,849	25,737
Net incoming/(outgoing) resources and net movements in funds for year		-	(15,321)	(15,321)	9,372
Reconciliation of funds					
Total Funds brought forward		-	284,906	284,906	275,534
Total funds carried forward		-	269,585	269,585	284,906

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 2022

	<u>Notes</u>	Restricted Funds	Unrestricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Fixed assets					
Intangible assets	11	-	-	-	-
Tangible assets	12	-	1,423	1,423	1,433
Investments					
Total Fixed Assets		-	1,423	1,423	1,433
Current assets					
Stock		-	-	-	-
Debtors	13	-	1,530	1,530	1,010
Cash at bank and in hand		-	268,183	268,183	283,453
Total Current Assets		-	269,713	269,713	284,463
Liabilities					
Creditors falling due within one year	14	-	(1,551)	(1,551)	(990)
		-	(1,551)	(1,551)	(990)
Total assets less current liabilities		-	269,585	269,585	284,906
Creditors: Amounts falling due after more than one year		-	-	-	-
Net assets		-	269,585	269,585	284,906
The funds of the charity:					
Endowment funds					
-Permanent endowment		-	-	-	-
-Expendable endowment		-	-	-	-
Restricted income funds		-	-	-	-
Unrestricted income funds	15	-	269,585	269,585	284,906
Total charity funds		-	269,585	269,585	284,906

Approved by the Trustees on 30th March 2023 and signed on their behalf by:

Dr. Francesca Baseby, 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 2022

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	-	20% straight line
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CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022	Total 2021
	£	£	£	£
CILIP Contribution	-	22,000	22,000	22,000
Donations	-	-	-	-
Total	-	22,000	22,000	22,000

3. INVESTMENT INCOME

	Restricted Funds	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Bank Interest Received	-	44	44	-
	-	44	44	-

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted Funds	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Income				
Conference	-	24,739	24,739	9,884
Autumn Gathering	-	-	-	2,335
Product Sales & Other Income	-	2,745	2,745	890
Total	-	27,484	27,484	13,109

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

5. DIRECT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2022	2021
	£	£		
Travel & Accomodation	-	4,326	4,326	1,264
Staff Training & Expenses	-	6	6	149
Rent	-	3,514	3,514	1,062
Printing, Postage & Stationery	-	1,926	1,926	700
Advertising	-	-	-	1,100
Events	-	387	387	930
Conference	-	34,142	34,142	3,661
Research Funding	-	11,939	11,939	-
Autumn Gathering	-	-	-	5,391
Total Governance Costs	-	56,240	56,240	14,257

6. SUPPORT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
Subscriptions	-	3,003	3,003	3,415
Legal & Professional Fees	-	2,010	2,010	-
Equipment	-	613	613	-
Depreciation	-	777	777	359
Amortisation	-	-	-	800
Loss on disposal of assets	-	-	-	3,200
Bank Charges	-	226	226	216
Total Support Costs	-	6,629	6,629	7,990

7. GOVERNANCE COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
Independent Examination Fee	-	1,980	1,980	1,980
Council & Committee	-	-	-	1,510
Total Support Costs	-	1,980	1,980	3,490

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

8. NET INCOME / (EXPENDITURE)

	2022	2021
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	777	359
Independent examination fee	1,980	1,980
Pension costs	-	-
	<u> </u>	<u> </u>

Trustees received benefits in kind amounting to £nil in the current financial year (2021 - £nil).
During the year the trustees received reimbursement of expenses amounting to £nil (2021 - £nil).

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

	2022	2021
	£	£
Aggregate emoluments (see note 17)	-	-
	<u> </u>	<u> </u>

11. INTANGIBLE FIXED ASSETS

	2022	2021
	£	£
Cost		
At 1st January 2021	-	8,000
Additions	-	-
Disposals	-	(8,000)
At 31st December 2022	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
Amortisation		
At 1st January 2021	-	4,000
Charge for the year	-	800
On disposals	-	(4,800)
At 31st December 2022	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
Net book value		
At 31st December 2022	<u> </u>	<u> </u>
At 1st January 2021	<u> </u>	<u> </u>

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. TANGIBLE FIXED ASSETS

	Computer Equipment	2022	2021
	£	£	£
Cost			
At 1st January 2021	4,440	4,440	4,440
Additions	767	767	-
Disposals	-	-	-
At 31st December 2022	<u>5,207</u>	<u>5,207</u>	<u>4,440</u>
Depreciation			
At 1st January 2021	3,007	3,007	2,648
Charge for the year	777	777	359
On disposals	-	-	-
At 31st December 2022	<u>3,784</u>	<u>3,784</u>	<u>3,007</u>
Net book value			
At 31st December 2022	<u>1,423</u>	<u>1,423</u>	<u>1,433</u>
At 1st January 2021	<u>1,433</u>	<u>1,433</u>	<u>1,792</u>

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

13. Debtors	2022	2021
	£	£
Trade debtors	-	-
Other debtors	1,530	1,010
	<u>1,530</u>	<u>1,010</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	1,550	989
Other taxes and social security costs	-	-
	<u>1,550</u>	<u>989</u>

15. Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Fixed Assets	1,423	-	1,423	1,433
Current Assets	269,713	-	269,713	284,463
Current Liabilities	(1,551)	-	(1,551)	(990)
Total Net Assets	<u>269,585</u>	<u>-</u>	<u>269,585</u>	<u>284,906</u>

16. Statement of funds	Brought forward	Incoming resources	Resources expended	Fund c/fwd
Unrestricted general funds	284,906	49,528	(64,849)	269,585
Restricted funds	-	-	-	-
Total of funds	<u>284,906</u>	<u>49,528</u>	<u>(64,849)</u>	<u>269,585</u>

17. RELATED PARTY TRANSACTIONS

The Honorary Treasurer, Dr. Francesca Baseby, received honoraria of £nil (2021 - £nil).