

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 2023

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 2023

Trustees

Dr Francesca Baseby (Honorary Treasurer)
Katrina Brodin
Jérémie Fernandes
Jennifer Findlay
Christine Love-Rodgers
Heather Marshall
Joy McLean
Colin Sinclair
Karen Veitch
Toni Velikova

Presidential Team

Richard Aird (2023 President)
Dr Diane McAdie (2022 Vice-President)
Amina Shah (2022 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 2023

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 2023. 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 (Rules and Regulations), 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 a minimum of 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.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

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 2023

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 2023

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

b. REVIEW OF ACTIVITIES

Advocacy and Resources

Across the course of the year CILIPS responded to consultations and challenges affecting public and school libraries throughout the year and aimed to shine a light on good practice in all sectors. 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, SCURL and others to advocate for librarians and library services, including members of the Public Library Advocacy Network Scotland. CILIPS also provided support for the #eBookSOS campaign to advocate for reducing costs of digital books.

CILIPS launched the REVEAL toolkit, a set of learning resources created by Dr David McMenemy of the University of Glasgow, this sought to consider effective advocacy for library and information services through the lens of the ethics and values of the profession. CILIPS also participated in and co-funded Libraries as Agents of Sustainability Thinking in Scotland (LASTS) from the University of Strathclyde. The project explored the role of libraries in promoting sustainable thinking initiatives amongst Scottish school and public library users. CILIPS were also pleased to partner with 64 Million Artists on the development of a January Challenge pack for libraries, supporting creativity in libraries.

During Libraries Week CILIPS ran various content on social media as well as social media takeovers and events, as part of what was a Green Libraries Week in 2023. This was a hugely positive campaign celebrating libraries and sustainability, their resources, and staff and saw significant engagement with members and the wider public. CILIPS staff also appeared in media publications and spoke at various events. CILIPS took an active role in supporting sustainability by supporting and facilitating the Green Libraries Network and providing Green Libraries Grants to 4 organisations. CILIPS also provided Research Funding of just over £10k to 2 projects from University of Strathclyde and the National Library of Scotland.

Honorary Membership and Awards

Scotland's Library and Information Professional of the Year

CILIPS presented the latest award to Jennifer Findlay.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

Honorary Membership

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

- Damian Barr
- Kerry Hudson
- Shona Donaldson
- Annette Thain

Student awards were awarded to Nicholas Herbert, Robert Gordon University, David Inglis, University of Strathclyde, and Darragh Maguire, University of Glasgow.

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 and these included:

- A 2-day conference in June 2023
- Make or Break technology event with Artefacto
- Green Libraries Gathering
- Zine making workshop
- Advocacy for Libraries
- Guide Dogs
- Helping Homeless Users
- Combatting Imposter Syndrome
- Impact of handwritten text recognition technologies
- Several more with a total of over 1000 bookings over the year
- Open data in libraries

CILIPS also sponsored and sat on the advisory group of the Aye Write Festival in Glasgow, including partnering on a session. CILIPS also continued to produce regular blogs and online content and produce a monthly newsletter and launched a new podcast channel. CILIP awarded 125 members CILIP 125 status to mark the 125th anniversary of the charter, and CILIPS were well represented with 20 members on the list.

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 and most of this funding was used.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

Member services

CILIP in Scotland Council

CILIP in Scotland Council forms the democratic link between the membership and the Trustee Board. Two meetings, attended by Branch and Group representatives, and chaired by a Board member (Dr Diane McAdie) take place each year. Each Branch nominates a representative to serve on Council alongside representatives from 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.

Branch and Group activity

CILIPS supported several active branches, special interest groups sub-groups and communities across the country:

- CILIPS Central, East, North, North-East, Tayside and West Branches.
- 6 CILIP special interest groups where a Scotland sub-group exists.
- The Student and New Professionals Community.

As well as our own events, our Branches, Groups and Communities have been staying as active as possible. Several ran virtual or in-person Meet the President and other events such as a partnership careers event, a drop in and vent session, a visit to a makerspace and an event on censorship amongst many more. Our networks also provided generous support by funding sponsored places for the conference.

Operations and Governance

- Richard Aird was CILIPS President in 2023, leading the conference and other events.
- CILIPS appointed a Graduate Trainee, Leah Higgins, who became CILIPS Digital Assistant on a permanent basis in December 2023.
- Sean McNamara, Kirsten MacQuarrie and Leah Higgins carried out CILIPS operations.
- 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.
- Continued development of the CILIPS EDI commitment via a Board working group.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

a. RESERVES POLICY

The charity aims to hold funds to continue to operate for at least 2 years without external funding, 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 £20,000.

ADD FUNDS - With total funds of £255,468 at 31 December 2023 (2022 - £268,585) this intended level of funds had been achieved. Reserves have been reduced due to an agreed spend in 2023 on Research funding and a contribution to the Graduate Trainee salary.

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 2023

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 10th April 2024 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 2023 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 2023

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Voluntary Income	2	-	22,000	22,000	22,000
Incoming resources from charitable activities	4	-	47,091	47,091	27,484
Investment Income	3	-	3,020	3,020	44
Total Incoming Resources		<u>-</u>	<u>72,111</u>	<u>72,111</u>	<u>49,528</u>
Resources Expended					
Costs of generating funds:					
Charitable Activities	5,6	-	84,248	84,248	62,869
Governance Costs	7	-	1,980	1,980	1,980
Total Resources Expended		<u>-</u>	<u>86,228</u>	<u>86,228</u>	<u>64,849</u>
Net incoming/(outgoing) resources and net movements in funds for year		-	(14,117)	(14,117)	(15,321)
Reconciliation of funds					
Total Funds brought forward		-	269,585	269,585	284,906
Total funds carried forward		<u>-</u>	<u>255,468</u>	<u>255,468</u>	<u>269,585</u>

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

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	<u>Notes</u>	Restricted Funds	Unrestricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Fixed assets					
Intangible assets	11	-	-	-	-
Tangible assets	12	-	643	643	1,423
Investments					
Total Fixed Assets		-	643	643	1,423
Current assets					
Stock		-	-	-	-
Debtors	13	-	861	861	1,530
Cash at bank and in hand		-	257,205	257,205	268,183
Total Current Assets		-	258,066	258,066	269,713
Liabilities					
Creditors falling due within one year	14	-	(3,241)	(3,241)	(1,551)
		-	(3,241)	(3,241)	(1,551)
Total assets less current liabilities		-	255,468	255,468	269,585
Creditors: Amounts falling due after more than one year		-	-	-	-
Net assets		-	255,468	255,468	269,585
The funds of the charity:					
Endowment funds					
-Permanent endowment		-	-	-	-
-Expendable endowment		-	-	-	-
Restricted income funds		-	-	-	-
Unrestricted income funds	15	-	255,468	255,468	269,585
Total charity funds		-	255,468	255,468	269,585

Approved by the Trustees on 10th April 2024 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 2023

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 2023**

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 2023 £	Total 2022 £
CILIP Contribution	-	22,000	22,000	22,000
Donations	-	8,900	8,900	-
Total	-	30,900	30,900	22,000

3. INVESTMENT INCOME

	Restricted Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
Bank Interest Received	-	3,020	3,020	44
Total	-	3,020	3,020	44

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
Income	£	£	£	£
Conference	-	36,074	36,074	24,739
Events	-	666	666	-
Product Sales & Other Income	-	2,651	2,651	2,745
Total	-	39,391	39,391	27,484

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

5. DIRECT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2023	2022
	£	£		
Travel, Accomodation	-	8,030	8,030	4,326
Staff Training & Conference expenses	-	11,360	11,360	6
Rent	-	4,586	4,586	3,514
Printing, Postage & Stationery	-	549	549	1,926
Events	-	5,799	5,799	387
Conference	-	32,460	32,460	34,142
Research Funding	-	16,708	16,708	11,939
Total Governance Costs	-	79,492	79,492	56,240

6. SUPPORT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Subscriptions	-	3,268	3,268	3,003
Legal & Professional Fees	-	-	-	2,010
Equipment	-	1,255	1,255	613
Depreciation	-	780	780	777
Bank Charges	-	311	311	226
General Expenses	-	342	342	-
Total Support Costs	-	5,956	5,614	6,629

7. GOVERNANCE COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Independent Examination Fee	-	1,980	1,980	1,980
Council & Committee	-	-	-	-
Total Support Costs	-	1,980	1,980	1,980

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

8. NET INCOME / (EXPENDITURE)

	2023	2022
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	780	777
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 (2022 - £nil).
During the year the trustees received reimbursement of expenses amounting to £nil (2022 - £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

	2023	2022
	£	£
Aggregate emoluments (see note 17)	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

11. INTANGIBLE FIXED ASSETS

	2023	2022
	£	£
Cost		
At 1st January 2022	-	-
Additions	-	-
Surplus on revaluation	-	-
Disposals	-	-
At 31st December 2023	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
Amortisation		
At 1st January 2022	-	-
Charge for the year	-	-
Surplus on revaluation	-	-
On disposals	-	-
At 31st December 2023	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
Net book value		
At 31st December 2023	<u> </u>	<u> </u>
At 1st January 2022	<u> </u>	<u> </u>

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

12. TANGIBLE FIXED ASSETS

	Computer Equipment	2023	2022
	£	£	£
Cost			
At 1st January 2022	5,207	5,207	4,440
Additions	-	-	767
Disposals	-	-	-
At 31st December 2023	<u>5,207</u>	<u>5,207</u>	<u>5,207</u>
Depreciation			
At 1st January 2022	3,784	3,784	3,007
Charge for the year	780	780	777
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 31st December 2023	<u>4,564</u>	<u>4,564</u>	<u>3,784</u>
Net book value			
At 31st December 2023	<u>643</u>	<u>643</u>	<u>1,423</u>
At 1st January 2022	<u>1,423</u>	<u>1,423</u>	<u>1,433</u>

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Debtors		2023	2022	
		£	£	
Trade debtors		-	-	
Amounts owed by group undertakings and undertakings in which the company has a participating interest		-	-	
Other debtors		861	1,530	
		<u>861</u>	<u>1,530</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		3,241	1,550	
Other taxes and social security costs		-	-	
Other creditors		-	-	
		<u>3,241</u>	<u>1,550</u>	
15. Analysis of net assets between funds				
	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Fixed Assets	643	-	643	1,423
Current Assets	258,066	-	258,066	269,713
Current Liabilities	(3,241)	-	(3,241)	(1,551)
Total Net Assets	<u>255,468</u>	<u>-</u>	<u>255,468</u>	<u>269,585</u>
16. Statement of funds	Brought forward	Incoming resources	Resources expended	Fund c/fwd
Unrestricted general funds	269,585	73,311	(87,428)	255,468
Restricted funds	-	-	-	-
Total of funds	<u>269,585</u>	<u>73,311</u>	<u>(87,428)</u>	<u>255,468</u>

The Honorary Treasurer, Dr. Francesca Baseby, received honoraria of £nil (2022 - £nil).