

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 2024

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 2024

Trustees

Dr Francesca Baseby (Honorary Treasurer)
Katrina Brodin
Jennifer Findlay
Robbie Lumsden
Heather Marshall (Chair)
Joy McLean
Kristen Nelson
Kavan Stafford
Annette Thain
Karen Veitch
Toni Velikova (Vice-Chair)

Presidential Team

Professor Diane McAdie (January - June 2024 President)
Dr David McMenemy (2024 Vice-President)
Richard Aird (2024 Immediate Past-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

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024. 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 ten 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 May.

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.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024

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 2024**

b. REVIEW OF ACTIVITIES

Advocacy and Resources

CILIPS delivered another strong year of advocacy in the face of challenging circumstances for many library services, particularly in the public and school sectors. CILIPS wrote open letters to local Councillors in Clackmannanshire, Inverclyde, South Lanarkshire, North Ayrshire, and Perth & Kinross, culminating in an open letter to the Scottish Government itself in November 2024 calling for improved funding for library provision, stronger mechanisms for holding to account local authorities who fail to meet their statutory obligations, and emphatic backing for Scotland's public and school library strategies. Like the open letters at a local level, this letter generated Scotland-wide press coverage, including a feature on the national news.

CILIPS has also supported the CILIP Libraries at Risk monitoring map, regularly liaised with the CILIP Public Affairs response team, and maintained a biannual advocacy newsletter to members of PLANS: the Public Library Advocacy Network for Scotland. The team furthered library advocacy by representing the sector at a range of external conferences, panels and events, including with the Royal Society of Edinburgh and Culture for Climate Scotland.

Two pioneering projects that aim to strengthen library advocacy were supported by the CILIPS Research Fund in 2024: Libraries as Agents of Sustainability Thinking in Scotland (LASTS) from the University of Strathclyde, and the National Library of Scotland's development of a Carbon Literacy for Libraries shareable course. Towards the end of 2024, the panel met again to assess the year's new submissions, granting funding to two more initiatives: a sector-wide advocacy model and toolkit inspired by evaluative analysis the National Library of Scotland's Love Libraries centenary campaign, and Edinburgh Napier University research into how school librarians are supporting young people by tackling mis- and disinformation. One of our 2023 funded projects, REVEAL: Reinforcing Ethics and values for Effective Advocacy for Libraries, generated a range of in-person and virtual workshops across Scotland in 2024, including at the CILIPS office, and this advocacy upskilling for members was strengthened further by one-off webinars like Advancing our Advocacy: The Library Elevator Pitch.

Furthering resource development for members and opportunities for wider advocacy, CILIPS partnered in a number of research projects including the SLIC Innovation & Development Fund 'Libraries for a Sustainable Future' and GenAISiS, which won prestigious funding from Responsible AI UK. CILIPS also played a key role in the reinvigoration of Scotland's Media and Information Literacy Community of Practice.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

Back by popular demand, Libraries Week once again turned Green for a seven-day celebration of library-led environmental action. CILIPS marked this by hosting an exclusive Carbon Literacy for Libraries two-day training course for members, utilising materials developed by the National Library of Scotland thanks to financial backing from the CILIPS Research Fund. CILIPS also released a two-part podcast special, hosted an Introduction to Nature Writing with a NHS librarian and creative writing facilitator, ran another successful CILIPS Library Litter Pick across the country, and shared blog post updates from 2024's five Green Libraries Scotland Grant Fund recipients. These projects have been taking root in library services across Scotland: Inverclyde, the Highlands, North Lanarkshire, Stirling and West Dunbartonshire.

The year culminated in a first for CILIPS: a three-day Scottish Parliament stall advocating for school libraries that inspired engagement from MSPs of all parties, generated at least two library-focused parliamentary questions and a Save Local Libraries parliamentary debate for the start of 2025.

Honorary Membership and Awards

Scotland's Library and Information Professional of the Year 2024

CILIPS presented Scotland's Library and Information Professional of the Year 2024 to Alison Nolan of Inverclyde Libraries, who has since become the CEO of the Scottish Library and Information Council.

The Ian McCracken Awards 2024

Thanks to a generous donation by former CILIPS Trustee Ian McCracken, two new awards have been added to the annual offer. The Ian McCracken Innovator Award 2024 was presented to Tony Lyon, Librarian at the Mitchell Library, and The Ian McCracken Outstanding Achievement Award 2024 was presented to Jimi Mitchell, Senior Library Administrator at the Sir Alex Ferguson Library.

Honorary Membership

CILIPS awarded Honorary Membership for outstanding contribution to the profession to:

- Julie Sutherland
- Shelagh Toonen
- Pamela Tulloch

Student awards were presented to:

- Chaeli Brown, University of Strathclyde

- Fiona Johnston, Robert Gordon University
- Emily Murbach, University of Glasgow

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

Workforce Development

CILIP in Scotland delivered a diverse programme of events, training and networking opportunities aimed at supporting the continuing professional development needs of library and information professionals. Highlights from 2024 included:

- A two-day conference in June, the largest gathering of library staff in Scotland
- Come Rain or Shine: Preparing Public Libraries for the Future
- Get to Know Health Libraries with NHS Scotland
- Empathy in Fiction: School Libraries Group Scotland welcome A.M. Dassu
- Embedding Best Practice: Utilizing the SCURL EDI Toolkit
- The Winspiration Conference, a full day showcasing library feminism for International Women's Day
- Tackling Toxic Masculinity in Schools with Alan Bissett
- Academic & Research Libraries Group Scotland Zine and Changing Sectors events
- Member tours of The Nature Library and Better World Books
- Libraries on the Frontline: Tackling Gambling Harm
- Getting Started with Professional Registration; Revalidation Essentials; and our regular PR Power Ups for candidate peer support and focus time
- Accessible Technology in Libraries with the RNIB
- Educating for a Challenging Future: Political and Digital Literacy
- Fear of the Known: Conspiracy Theories and Misinformation
- Love to Read Libraries: Enhancing children's enjoyment and engagement with books

CILIPS also continued to produce online content, including a podcast, newsletter and regular blogs.

Professional Development Fund

CILIPS operates a Professional Development Fund to provide support for members undertaking job related training and development up to a maximum of £5,000. In 2024, this supported several members in their attendance at the CILIPS Annual Conference, as well as at the BIALL (British and Irish Association and Legal Librarians) Conference and IFLA Information Futures Summit.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

Member services

CILIPS Council

CILIPS 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 (Kavan Stafford), take place each year. Each Branch nominates a representative to serve on Council alongside representatives from all CILIP Special Interest Groups (SIGs) with Scottish committees. The Council met twice in 2024, both times online, and focused on the following discussion themes:

- The threat of censorship and what support members wish to see from CILIPS
- Advocating about our accomplishments
- The future for CILIP Member Networks
- The social media landscape for libraries in 2025

Branch and Group activity

CILIPS maintained and supported six active Regional Branches across the country:

- Central
- East
- West
- North
- North East
- Tayside

CILIPS also supports six active committees of professional Special Interest in Scotland:

- Academic & Research Libraries Group Scotland (events only; supported by UK parent group)
- Local Studies Scotland
- Metadata & Discovery Group in Scotland
- School Libraries Group Scotland
- The Students & New Professionals Community
- Youth Libraries Group Scotland

As noted above under Workforce Development, our Branches and Groups co-delivered a range of successful events for members in 2024. Branches and Groups also provided generous support by funding sponsored day places for conference delegates, later sharing reports and reflections via their website pages.

Operations and Governance

- Sean McNamara (Director), Kirsten MacQuarrie (Sector Development Manager) and Leah Higgins (Digital Assistant) carried out CILIPS operations throughout 2024.
- CILIPS hosted two student placements, exploring what advocacy initiatives and social media activities members would like to see from us in 2025 and beyond.

- 4 Trustee Board meetings were held.
- 2 Council meetings were held.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

- The AGM was held online in May 2024 to maximise attendance for members across Scotland.
- The CILIPS EDI Commitment was strengthened thanks to the Trustee Board's EDI Working Group, with new acknowledgement of the Trustee Code of Conduct and the importance of climate justice to our wider EDI work. The Board also reviewed and where necessary updated CILIPS policies on Public Libraries, School Libraries, the Use of Volunteers, Moving to Trust, and Departmental Mergers.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

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 £243,641 at 31 December 2024 (2023 - £228, 538) 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.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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. Aligned to CILIP's Key Performance Indicators for 2025, CILIPS will continue to focus on membership growth and retention; partnership development; advocacy impact; content reach; and inspiring as many members as possible to undertake Professional Registration.

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 15th April 2025 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 2024 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 2024

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Voluntary Income	2	-	24,000	24,000	30,900
Incoming resources from charitable activities	4	-	41,158	41,158	39,391
Investment Income	3	-	3,229	3,229	3,020
Total Incoming Resources		-	68,387	68,387	73,311
Resources Expended					
Costs of generating funds:					
Charitable Activities	5,6	-	91,041	91,041	85,448
Governance Costs	7	-	4,276	4,276	1,980
Total Resources Expended		-	95,317	95,317	87,428
Net incoming/(outgoing) resources and net movements in funds for year		-	(26,930)	(26,930)	(14,117)
Reconciliation of funds					
Total Funds brought forward		-	255,468	255,468	269,585
Total funds carried forward		-	228,538	228,538	255,468

The notes on pages 16 to 21 form part of these financial statements.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

BALANCE SHEET AS AT 31 DECEMBER 2024

	<u>Notes</u>	Restricted Funds £	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Intangible assets	11	-	-	-	-
Tangible assets	12	-	-	-	643
Investments					
Total Fixed Assets		-	-	-	643
Current assets					
Stock		-	10	10	-
Debtors	13	-	743	743	861
Cash at bank and in hand		-	230,131	230,131	257,205
Total Current Assets		-	230,884	230,884	258,066
Liabilities					
Creditors falling due within one year	14	-	(2,346)	(2,346)	(3,241)
		-	(2,346)	(2,346)	(3,241)
Total assets less current liabilities		-	228,538	228,538	255,468
Creditors: Amounts falling due after more than one year		-	-	-	-
Net assets		-	228,538	228,538	255,468
The funds of the charity:					
Endowment funds					
-Permanent endowment		-	-	-	-
-Expendable endowment		-	-	-	-
Restricted income funds		-	-	-	-
Unrestricted income funds	15	-	228,538	228,538	255,468
Total charity funds		-	228,538	228,538	255,468

Approved by the Trustees on 15th April 2025 and signed on their behalf by:

Dr. Francesca Baseby, Honorary Treasurer

The notes on pages 16 to 21 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 2024

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 2024**

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 2024 £	Total 2023 £
CILIP Contribution	-	24,000	24,000	22,000
Donations	-	-	-	8,900
Total	<u>-</u>	<u>24,000</u>	<u>24,000</u>	<u>30,900</u>

3. INVESTMENT INCOME

	Restricted Funds £	Unrestricted Funds £	Total 2024 £	Total 2023 £
Bank Interest Received	-	3,229	3,229	3,020
	<u>-</u>	<u>3,229</u>	<u>3,229</u>	<u>3,020</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Total 2024 £	Total 2023 £
Income	£	£	£	£
Conference Income	-	37,781	37,781	36,074
Events	-	667	667	666
Product Sales & Other Income	-	2,710	2,710	2,651
Total	<u>-</u>	<u>41,158</u>	<u>41,158</u>	<u>39,391</u>

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

5. DIRECT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2024	2023
	£	£		
Travel, Accomodation	-	5,519	5,519	8,030
Staff Training & Conference expenses	-	1,365	1,365	11,360
Rent	-	8,343	8,343	4,586
Printing, Postage & Stationery	-	845	845	549
Events	-	5,128	5,128	5,799
Conference	-	41,702	41,702	32,460
Research Funding	-	20,000	20,000	16,708
Total Governance Costs	-	82,902	82,902	79,492

6. SUPPORT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2024	2023
	£	£	£	£
Subscriptions	-	3,958	3,958	3,268
Legal & Professional Fees	-	2,900	2,900	-
Equipment	-	397	397	1,255
Depreciation	-	643	643	780
Bank Charges	-	241	241	311
General Expenses	-	-	-	342
Total Support Costs	-	8,139	8,139	5,956

7. GOVERNANCE COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2024	2023
	£	£	£	£
Independent Examination Fee	-	1,980	1,980	1,980
Council & Committee	-	2,296	2,296	-
Total Support Costs	-	4,276	4,276	1,980

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

8. NET INCOME / (EXPENDITURE)

	2024	2023
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	643	780
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 (2023 - £nil).
During the year the trustees received reimbursement of expenses amounting to £nil (2023 - £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

	2024	2023
	£	£
Aggregate emoluments (see note 17)	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

11. INTANGIBLE FIXED ASSETS

	2024	2023
	£	£
Cost		
At 1st January 2023	-	-
Additions	-	-
Surplus on revaluation	-	-
Disposals	-	-
At 31st December 2024	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
Amortisation		
At 1st January 2023	-	-
Charge for the year	-	-
Surplus on revaluation	-	-
On disposals	-	-
At 31st December 2024	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
Net book value		
At 31st December 2024	<u> </u>	<u> </u>
At 1st January 2023	<u> </u>	<u> </u>

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

12. TANGIBLE FIXED ASSETS

	Computer Equipment	2024	2023
	£	£	£
Cost			
At 1st January 2023	5,207	5,207	5,207
Additions	-	-	-
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31st December 2024	<u>5,207</u>	<u>5,207</u>	<u>5,207</u>
Depreciation			
At 1st January 2023	4,564	4,564	3,784
Charge for the year	643	643	780
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 31st December 2024	<u>5,207</u>	<u>5,207</u>	<u>4,564</u>
Net book value			
At 31st December 2024	<u>-</u>	<u>-</u>	<u>643</u>
At 1st January 2023	<u>643</u>	<u>643</u>	<u>1,423</u>

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Debtors	2024	2023
	£	£
Trade debtors	-	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Other debtors	743	861
	<u>743</u>	<u>861</u>
Amounts due after more than one year included above	-	-

14. Creditors: amounts falling due within one year	£	£
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	2,346	3,241
Other taxes and social security costs	-	-
Other creditors	-	-
	<u>2,346</u>	<u>3,241</u>

15. Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Fixed Assets	-	-	-	643
Current Assets	230,884	-	230,884	258,066
Current Liabilities	(2,346)	-	(2,346)	(3,241)
Total Net Assets	<u>228,538</u>	-	<u>228,538</u>	<u>255,468</u>

16. Statement of funds	Brought forward	Incoming resources	Resources expended	Fund c/fwd
Unrestricted general funds	255,468	68,387	(95,317)	228,538
Restricted funds	-	-	-	-
Total of funds	<u>255,468</u>	<u>68,387</u>	<u>(95,317)</u>	<u>228,538</u>

17. RELATED PARTY TRANSACTIONS

The Honorary Treasurer, Francesca Baseby, received honoraria of £nil (2023 - £nil).