

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 2025

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SCOTLAND CONTENTS**

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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 2025

Trustees

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

Presidential Team

Dr David McMenemy (2025 President)
Shelagh Toonen (2025 Vice-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 2025

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 2025. 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.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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 2025**

b. REVIEW OF ACTIVITIES

Advocacy and Resources

CILIPS team delivered a highly active year of advocacy and other activity:

- Supported national campaigns such as the National Library led Love Libraries campaign and the CILIP led Libraries Change Lives week, with case studies for the former hosted on our website and the latter launched at the CILIPS Conference.
- Wrote to several local authorities to challenge plans to de-professionalise or reduce services, with several reversing plans at a later date.
- Attended and supported a Scottish Parliament debate on saving local libraries.
- Took part in subsequent work to look at the definition of 'Adequate' that protects public library services.
- Supported the development of the extended national public library strategy 'Fast Forward'.
- Held a Scottish Parliament debate on Banned Books and Intellectual Freedom.
- Spoke at a seminar about the Future of Books and Reading.
- Produced the Feminist Librarianship Facet title to be released in 2026.
- Continued to chair the Media and Information Literacy Community of Practice.
- Supported ongoing work by Education Scotland to include information literacy in the curriculum.
- Continued to advocate for a new school libraries strategy and greater protection for school librarians and attended ongoing policy meetings with the Scottish Government.
- Contributed to Open Government work and sat on a panel about Trust and Democracy in Ullapool.
- Attended European advocacy meetings with EBLIDA.
- Supported the GENasis project led by Robert Gordon University, including a seminar attended by the Cabinet Secretary for Education.
- Worked with academic partners on projects such as an AI toolkit and censorship in libraries.
- Held a Springboard launch party as part of sustainability work.
- Provided Research Funding to University of Strathclyde to look at the impact of library education.
- Provided several Green Libraries Grants to 3 projects, with additional funding from Better World Books.
- Supported Green Libraries Week in October.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

Honorary Membership and Awards

Scotland's Library and Information Professional of the Year 2025

CILIPS presented Scotland's Library and Information Professional of the Year 2025 to Laragh Quinney of National Library of Scotland. This recognised Laragh's timely work in leading the CILIPS Research Fund project Carbon Literacy for Libraries and cascading this training across the sector, evidencing exceptional impact and demonstrating how library professionals can lead on key national and international priorities like environmental action.

The Ian McCracken Awards 2025

The Ian McCracken Innovator Award 2025 was presented to Sally Bell for her investigations into uses of AI to help translate the catalogue records of rare foreign language material at the University of Glasgow Library. The Ian McCracken Outstanding Achievement Award was awarded to Gavin Johnstone for his exceptional work in supporting minoritized community members, specifically young travellers in Falkirk, to develop digital literacy skills and confidence through their local libraries.

Honorary Membership

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

- Anne De'Ath
- Andrew Givan
- Jean Priestley

Student awards were presented to:

- Nicola Carter, Robert Gordon University
- Shona McKenzie, University of Strathclyde
- Nella McNicol, University of Glasgow

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025 included:

- A two-day conference in June led by President Dr. David McMenemy, selling out early and with very positive feedback from delegates.
- Relaunch of our Career Mentorship scheme, matching mentees with experienced library mentors.
- Supported the delivery of several REVEAL workshops, following some ethical challenges in libraries in Scotland.
- A series of well attended CPD workshops across organisations in Autumn.
- Future-proofing your career in Academic Libraries in partnership with SCURL and SALCTG.
- Several Professional Registration related events including PR Power Ups and Getting Started.
- Autism and Libraries.
- Two Knowledge Management events.
- Generative AI skills in schools workshops in-person and online.
- Libraries as welcoming spaces for refugees.
- Event on the Summer Reading Challenge in Scotland.
- The Future of Books and Reading webinar.
- Scotland Language in the Library webinar.

CILIPS also continued to produce online content, including podcasts, newsletters 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 2025, this supported several members in their attendance at the CILIPS Annual Conference, a web archive research event and the IFLA WLIC in Kazakhstan.

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

Member services

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 2025, both times online, and focused on the following discussion themes:

- Artificial Intelligence in libraries and feedback on digital services.
- Ethics and values in libraries and the Volunteer Charter.

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 active committees of professional Special Interest in Scotland:

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

Our Branches and Groups co-delivered a range of successful events for members in 2025 including:

- Metadata and Discovery AGM in-person in CILIPS office.
- Vent events with the School Libraries Group Scotland.
- North Branch in-person Professional Registration workshop.
- SNPC open meetings and socials.
- SLG Making the most of your Story Deck.
- YLG Carnegie nominations party.
- ARLGS wellbeing in libraries.

Branches and Groups also provided generous support by funding sponsored day places for conference delegates, later sharing reports and reflections via their website pages.

**CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN
SCOTLAND**

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Operations and Governance

- Sean McNamara (Director), Kirsten MacQuarrie (Sector Development Manager) and Leah Higgins (Digital Officer) carried out CILIPS operations throughout 2025.
- CILIPS hosted two student placements, exploring school librarian support and knowledge management.
- 4 Trustee Board meetings were held.
- 2 Council meetings were held.
- The AGM was held online in May 2025.
- The CILIPS EDI Commitment was reviewed

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2025

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.

With total funds of £229,256 at 31 December 2025 (2024 - £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 2025

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 priorities, 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).

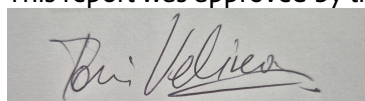
Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees 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 28th April 2026 and signed on their behalf by



Toni Velikova , 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 2025 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 2025

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Voluntary Income	2	-	24,000	24,000	24,000
Incoming resources from charitable activities	4	-	50,763	50,763	41,158
Investment Income	3	-	4,680	4,680	3,229
Total Incoming Resources		-	79,443	79,443	68,387
Resources Expended					
Costs of generating funds:					
Charitable Activities	5,6	-	75,622	75,622	91,041
Governance Costs	7	-	3,103	3,103	4,276
Total Resources Expended		-	78,725	78,725	95,317
Net incoming/(outgoing) resources and net movements in funds for year		-	718	718	(26,930)
Reconciliation of funds					
Total Funds brought forward		-	228,538	228,538	255,468
Total funds carried forward		-	229,256	229,256	228,538

The notes on pages 16 to 20 form part of these financial statements.

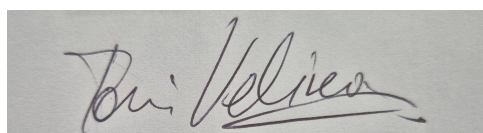
CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND

BALANCE SHEET

AS AT 31 DECEMBER 2025

	<u>Notes</u>	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Fixed assets					
Intangible assets		-	-	-	-
Tangible assets	11	-	1,342	1,342	-
Investments					
Total Fixed Assets		-	1,342	1,342	-
Current assets					
Stock		-	-	-	10
Debtors	12	-	2,549	2,549	743
Cash at bank and in hand		-	227,974	227,974	230,131
Total Current Assets		-	230,523	230,523	230,884
Liabilities					
Creditors falling due within one year	13	-	(2,609)	(2,609)	(2,346)
		-	(2,609)	(2,609)	(2,346)
Total assets less current liabilities		-	229,256	229,256	228,538
Creditors: Amounts falling due after more than one year		-	-	-	-
Net assets		-	229,256	229,256	228,538
The funds of the charity:					
Endowment funds					
-Permanent endowment		-	-	-	-
-Expendable endowment		-	-	-	-
Restricted income funds		-	-	-	-
Unrestricted income funds	14 - 15	-	229,256	229,256	228,538
Total charity funds		-	229,256	229,256	228,538

Approved by the Trustees on 28th April 2026 and signed on their behalf by:



Toni Velikova , Chair of Trustee Board

The notes on pages 16 to 20 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 2025

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 2025

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 2025 £	Total 2024 £
CILIP Contribution	-	24,000	24,000	24,000
Total	-	24,000	24,000	24,000

3. INVESTMENT INCOME

	Restricted Funds £	Unrestricted Funds £	Total 2025 £	Total 2024 £
Bank Interest Received		4,680	4,680	3,229
	-	4,680	4,680	3,229

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Total 2025 £	Total 2024 £
Income				
Conference Income	-	42,065	42,065	37,781
Events	-	-	-	667
Product Sales & Other Income	-	8,698	8,698	2,710
Total	-	50,763	50,763	41,158

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

5. DIRECT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2025	2024
	£	£		
Travel, Accommodation	-	6,791	6,791	5,519
Staff Training & Conference expenses	-	2,927	2,927	1,365
Rent	-	6,683	6,683	8,343
Printing, Postage & Stationery	-	293	293	845
Events	-	5,562	5,562	5,128
Conference	-	35,031	35,031	41,702
Research Funding	-	10,038	10,038	20,000
Total Governance Costs	-	67,325	67,325	82,902

6. SUPPORT COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Subscriptions	-	5,120	5,120	3,958
Legal & Professional Fees	-	-	-	2,900
Insurance	-	149	149	-
Honoraria	-	1,397	1,397	-
Equipment	-	839	839	397
Depreciation	-	447	447	643
Bank Charges	-	265	265	241
General Expenses	-	80	80	-
Total Support Costs	-	8,297	8,217	8,139

7. GOVERNANCE COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Independent Examination Fee	-	1,815	1,815	1,980
Council & Committee	-	1,290	1,290	2,296
Total Support Costs	-	3,105	3,105	4,276

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

8. NET INCOME / (EXPENDITURE)

	2025	2024
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	447	643
Independent examination fee	1,815	1,980
Pension costs	-	-
	<u> </u>	<u> </u>

Trustees received benefits in kind amounting to £nil in the current financial year (2024 - £nil).

During the year the trustees received reimbursement of expenses amounting to £nil (2024 - £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

	2025	2024
	£	£
Aggregate emoluments (see note 17)	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

11. TANGIBLE FIXED ASSETS

	Computer Equipment £	2025 £	2024 £
Cost			
At 1st January 2025	-	-	5,207
Additions	1,789	1,789	-
Surplus on revaluation		-	-
Disposals	-	-	-
At 31st December 2025	<u>1,789</u>	<u>1,789</u>	<u>5,207</u>
Depreciation			
At 1st January 2025	-	-	4,564
Charge for the year	447	447	643
Surplus on revaluation		-	-
On disposals	-	-	-
At 31st December 2025	<u>447</u>	<u>447</u>	<u>5,207</u>
Net book value			
At 31st December 2025	<u>1,342</u>	<u>1,342</u>	<u>-</u>
At 1st January 2025	<u>-</u>	<u>-</u>	<u>643</u>

CHARTERED INSTITUTE OF LIBRARY & INFORMATION PROFESSIONALS IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

12. Debtors	2025	2024
	£	£
Trade debtors	-	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Other debtors	2,549	743
	<u>2,549</u>	<u>743</u>
Amounts due after more than one year included above	-	-

13. Creditors: amounts falling due within one year	£	£
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	2,609	2,346
Other taxes and social security costs	-	-
Other creditors	-	-
	<u>2,609</u>	<u>2,346</u>

14. Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Fixed Assets	1,342	-	1,342	-
Current Assets	230,523	-	230,523	230,884
Current Liabilities	(2,609)	-	(2,609)	(2,346)
Total Net Assets	<u>229,256</u>	<u>-</u>	<u>229,256</u>	<u>228,538</u>

15. Statement of funds	Brought forward	Incoming resources	Resources expended	Fund c/fwd
Unrestricted general funds	228,538	79,443	(78,725)	229,256
Restricted funds	-	-	-	-
Total of funds	<u>228,538</u>	<u>79,443</u>	<u>(78,725)</u>	<u>229,256</u>

16. RELATED PARTY TRANSACTIONS

The Honorary Treasurer, Francesca Baseby, received honoraria of £nil (2024 - £nil).