

Company no. 02969472
Charity no. 1041063
Charity no. (Scotland) SC041671

**Archives and Records Association (UK
and Ireland)**
Report and Audited Financial Statements
30 September 2025

Archives and Records Association (UK and Ireland)

Reference and administrative details

For the year ended 30 September 2025

Company number	02969472
Charity number (England and Wales)	1041063
Charity number (Scotland)	SC041671
Registered office address	5th Floor Mariner House 62 Prince Street Bristol BS1 4QD
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: L J E Blight J Bon J Hancock (resigned 17 February 2026) A K Hardy R Higgins A Gregson M Guest R J MacLeod (Chair) R Payne (appointed 12 September 2025) R Perkins-Smart K Schaper W Stocking R Wade A Wilson
President	E Shepherd
Chief executive officer	J S Chambers
Company secretary	J S Chambers
Bankers	National Westminster Bank Plc The Oracle Centre Unit 11, Lower Ground Level Reading RG1 2AG
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

The Trustees, who are also directors for the purposes of the Companies Act, present their report and the financial statements of the charity for the year ended 30 September 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The full name of the Charity is Archives and Records Association (UK and Ireland). It was incorporated on 20 September 1994 as a company limited by guarantee. Its company registration number is 02969472. Its charity registration number (England & Wales) is 1041063 and its charity registration number (Scotland) is SC041671. The Charity is variously referred to throughout this report as either "the Charity" or "the Company".

References and administrative details

Administrative information is given in a separate section at the front of these accounts.

Structure, governance and management

Nature of governing document

The Archives and Records Association (UK and Ireland) is a company registered in England and Wales limited by guarantee (number 02969472), a charity registered in England and Wales (No 1041063) and a charity registered in Scotland (No SC041671). It is governed by its Memorandum and Articles of Association. The charity's wholly-owned subsidiary, ARA Commercial Limited (no. 08249971) is a company limited by shares.

Directors and Trustees

The directors of the Company are the Charity's Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Recruitment and appointment of Trustees

The Association is governed by a Board of Trustees. Trustees are directly elected by members via the Annual General Meeting. Trustees serve a three-year term before they can either seek re-election for a second and final three-year term, or resign. The Chair is elected for a two-year term. Additionally, up to two Trustees can be co-opted onto the Board for a period of two years, renewable twice. These Trustees are not members of the Association and are co-opted to improve the skills and knowledge of the Board.

Induction and training of Trustees

Trustees are inducted via four one to one sessions with the CEO. Induction includes training in charity law and charity finance. Trustees can request any training they need in order to fulfil their responsibilities. Additional training can be offered at a two-day Board Awayday held annually.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

Arrangements for setting key management personnel remuneration

Trustees are not remunerated other than for out of pocket expenses such as travel to attend Board meetings. Staff remuneration is monitored by the Personnel Sub-committee. Staff salaries are set at the time of recruitment and are benchmarked at the relevant time against similar jobs in the charity and professional body sector. Staff may subsequently be awarded an annual cost of living pay rise at the discretion of the Personnel Sub-committee.

Organisational structure

President

The President is normally an eminent member of the profession. Elizabeth Shepherd was appointed the President of the Archives and Records Association (UK and Ireland) in September 2024.

The Officers and the Board

The general administration and policy making of the Association is the responsibility of the Board, which comprises the four Honorary Officers, up to eight Board members elected by members of the Association and up to two co-opted Trustees. The Board is responsible for the conduct of business between general meetings. Its annual report of the year's work is submitted to members for adoption at the Annual General Meeting, together with the financial statements.

Certain delegated responsibilities are also vested in the Chief Executive who is a full-time employee of the Association.

Committees

Committees and Sub-committees each have their own Chair and Secretary, and meet regularly. They, and the Board itself, often appoint working parties to tackle specific problems. The Chief Executive serves in an advisory capacity on certain committees and groups.

Nations and Regions

Each member in the UK and Ireland is automatically attached to a National or Regional group. National and Regional activities are arranged locally. There are currently eleven national and regional groups.

Sections

Membership of the Sections is a matter of choice. Members may join as many Sections as interest them. Each Section has its own elected officers and executive committee. The Sections are:

- Preservation and Conservation;
- Records Management and Information Governance;
- Specialist Repositories;
- Archives for Learning and Education;
- Film, Sound and Photography;
- Archives and Technology;
- Business Records;
- Archives and Museums;
- New Professionals; and
- Community Archives and Heritage Group.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

Objectives and activities

Objects and aims

The Archives and Records Association (UK and Ireland) ('the Association', or 'ARA') is the principal professional membership body for archivists, archive conservators and records managers. It exists to serve the needs of records, those who work with them and those who use them for work, study or recreation.

The membership of the Association consists of Registered Members, Individual Members, Student Members, Honorary Life Members, Institutional Affiliates and Individual Affiliate Members and now stands at approximately 2,300.

The objects of the charitable company are:

- to foster the care and preservation of archives in the public interest and to promote the better administration of archive repositories;
- to advance the professional education and training of archivists, archive conservators and records managers and those engaged in related activities; and
- to commission and support research into the creation, use, administration and conservation of archives, the development of new techniques and the publication of the useful results of such research.

Public benefit

The public benefit provided by the Association is significant but may be difficult to measure. The key benefit of our activities is that records and archives are properly administered, preserved, conserved and made available, often with added interpretation, to the general public.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Annual Review 2024-25

This review covers the period October 2024 to September 2025. Our activities and achievements in that period are measured against the 2020-2025 Strategic Plan.

Transforming understanding

In our 2020-2025 Strategy under the heading, TRANSFORMING UNDERSTANDING we said:

ARA will increase public understanding in the work and importance of recordkeeping and record-keepers. We will work with partners and collaborate to champion the role and value of record-keeping for the social and economic benefit of society, individual communities and businesses.

We will:

Speak – we will advocate for our members, the workforce and sector;

Represent – we will represent the workforce and sector by being the leading voice within and outside the sector;

Celebrate – we will celebrate archives, records, conservation and record-keepers and the benefits that they bring to our communities; and

Engage – we will engage, collaborate and share knowledge with our stakeholders to promote record-keepers, the workforce and sector.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

Speak and Represent

ARA staff and ARA's Legislation and Standards Working Group continuously work to monitor upcoming laws and guidance that might have an impact on the record-keeping sector.

As well as responding to national issues, ARA Staff also offer help and guidance (in confidence) with specific issues regarding unwelcome changes/cuts to services and jobs. ARA is not a Trade Union but it can make representations to employers/organisations on behalf of our members, for example in this period we wrote to Bangor University about their plans to radically reduce staffing of the archives.

Responses to Government consultations and proposed legislation

UK Ministry of Justice Wills Consultation - they listened

Thanks to thousands of people who responded - including many of our members and of course an institutional response from ARA, the UK Government listened to the many people responding to say that they were opposed to the destruction of original wills in favour of keeping only digital copies (apart from a few selected 'celebrities'), as a result, in January 2025, the UK Government concluded that: "In the light of the responses to the consultation and the concerns raised, the Government has decided that it will not pursue any reform that involves the destruction of original will documents and will look at other means to offset the costs of storing this vast archive".

[You can find the full UK Government response here.](#)

Local Government Devolution proposals

ARA has sent a letter to the Minister of State for Local Government and English Devolution regarding the English Devolution White Paper. Following consultation with the Chief Archivists in Local Government Group of ARA, the letter highlights the need to not repeat mistakes of the past where planning for what happens to the records of local authorities has been overlooked and where previous reforms made no allowance for the preservation and transfer of the records and archives of the authorities that are being wound up/subsumed. CALGG has set up a working group to discuss this issue. We also referenced the potential for additional burdens on Local Record Offices/Local Authority Archives in our funding paper sent to the Heritage Minister (see below).

UK's Data (Use and Access) Bill – ICO response

In May 2025, following the introduction of the Data (Use and Access) Bill into the UK Parliament, ARA noted the requirement to agree "generally recognised standards" relating to the data protection purpose "archiving purposes in the public interest". Together with other sector bodies ARA agreed to commission a specialist consultant to draft the generally recognised standards with the support of data protection specialists from the archive and records management sector. The proposal involves the sector and leading sector organisations to ensure that the resulting standards are adopted across the sector without objection. The following partner organisations have all agreed with this proposal:

- The UK National Archives;
- National Records of Scotland;
- Public Record Office of Northern Ireland;
- Welsh Government Culture Division;
- Information and Records Management Society;
- Business Archives Council;
- Scottish Council on Archives;
- Archives and Records Council Wales; and
- British Records Association.

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For the year ended 30 September 2025

As well as ARA these organisations represent the archives and records management sector in the UK, both individuals and organisations. The Information Commissioner's Office has confirmed its support and will be involved as a consultee.

Naomi Korn Associates has now been appointed as the consultant and they will now draft what will become the generally recognised standards. The organisations listed will provide input via nominated archivists and records managers with detailed and practical knowledge of data protection and archives and records. These representatives will be available for guidance and comment at the start of the project, at the interim report stage and at the final report stage.

Intellectual Property Office (UK) – Consultation on Copyright and Artificial Intelligence

The Legislation and Standards Committee has provided a response to this consultation, and this has been submitted to the IPO.

Northern Ireland: Truth Recovery Independent Panel Consultation on creation of a permanent archive

A response was prepared by ARA members from Northern Ireland and submitted.

Discussions with UK Government Ministers

Heritage Minister

A meeting was held between our Chief Executive, John Chambers and Baroness Twycross, Minister for Gambling and Heritage where a number of topics were discussed but with a particular focus on addressing the cataloguing backlog and the need to make up for a lack of funding for this, particularly in the public sector, over many years. There seemed to be some understanding, from the Minister, that this could lead to efficiencies and savings in government enquiries and reports. This was followed up by a fully costed briefing and Baroness Twycross agreed to share this with Baroness Hodge who is leading the Arts Council England Review as it was proposed that the relevant budget should be drawn from money allocated to ACE.

Policing Minister

We are continuing our campaign to have police records in England and Wales brought under the Public Records Act. Police records in Scotland and Northern Ireland are already covered by records legislation in those nations. As part of this we sent out a press release in response to the news that Northumbria Police had disposed of key documents relevant to the Ogreave inquiry, our Chair, Ruth MacLeod, was quoted in a follow up piece in The Guardian.

[You can read the article here.](#)

Following a meeting with the Policing Minister we put out a statement and press release calling for these records (in England and Wales) to be Public Records. The statement was published on our Campaign for Records website and also sent to all MPs. We also publicised this via our social media channels.

[You can read the statement here.](#)

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Department for Education

The Department for Education is responsible for care and adoption policies in the UK.

Our Chief Archivists in Local Government Group has been working on guidance and recommendations on the records of care and adoption experienced people for some time. Following a call by the television programme Long Lost Families for these records to be digitised, the care and adoption records working group drafted an alternative proposal.

This was sent in advance to already identified stakeholders and then published on the ARA Website, the Campaign for Records website and sent to our press list and a list of all MPs. We also publicised this via our social media channels. A meeting with Department for Education officials took place in December 2025.

[You can read the statement here.](#)

Advocacy in Ireland

In October 2024 the Chair of the Archives and Records Association, Ireland, archivist Niamh Ní Charra was invited as a witness to the meeting of the Joint Committee on Tourism, Culture, Arts, Sport and Media on the Detailed Scrutiny of Broadcasting (Amendment) Bill 2023, (proposed by Patrick Costello, TD), at Leinster House. The amendment seeks to oblige RTÉ, Ireland's national public broadcaster, to preserve and make accessible its archives to researchers. Witnesses were asked to submit their opening statement along with a briefing document in advance. At the meeting, a double session, witnesses were asked to read their opening statement and were then asked for their expertise in a series of Q&As following each session. Niamh was a witness in the second session. Video and transcript for the full double session, including her opening statement and Q&As are available.

[You can view the video here.](#)

[You can read the opening statement here.](#)

The chair of ARA Ireland, Niamh Ni Charra spoke at a number of events over the reporting period:

- the opening address at the one-day symposium “Archives, Access and Human Rights”, hosted by the Royal Irish Academy;
- took part in a roundtable discussion with Dagmar Hovestädt, former spokesperson for the Federal Commissioner for the Stasi Records (2011-2021) and Adjunct Professor at the Irish Centre for Human Rights, University of Galway (2024-2027), at the RIA. The agenda was 'Moving forward with policy and legislation to underpin permanent archives in Ireland North and South concerning the institutional and family separation system'. Niamh has since been asked to be on a working group;
- as a panellist at the ICTMD Ireland Annual Conference at DCU (March '25). The panel topic was “Towards a Popular Music Archive/Centre” in Ireland on which former NAI director John McDonough was a fellow panellist. Again, Niamh was invited to be on a working group when it is established; and
- speaking at ‘Heritage Horizons: Pathways to the Future’, a national conference designed to facilitate knowledge-sharing, interaction and discussion on some of the most pressing issues facing the heritage sector both now and in the years ahead. This follows on from a workshop Niamh was asked to attend last June to assess the direct economic impact of the heritage sector on the Irish economy.

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Responses to media on a variety of topics

The One Show

In an item on the One Show about Atlantic Geomatics' Burial Grounds project a member of AG's staff suggested that records were 'locked away in churches or archives centres' and that their project would 'give these public records back to the public' – the latter implying that they were not already available to the public through archive centres and Local Record Offices. ARA immediately wrote to the One Show to ask them to correct this information and offered to provide a spokesperson for the show to talk about what archives can provide.

The Guardian / Long Lost Families

CALGG responded to a press article in which fears were expressed about the long-term preservation of adoption records due to proposed reorganisation of local government structures. The CALGG response offered an alternative to digitisation as a means to achieve better access, and it has been hyperlinked on a previous page under the heading; Department for Education.

[You can read the original press article here.](#)

Other political lobbying

Level 7 Apprenticeship funding decision

In December 2024 the UK Government announced that it planned to stop funding Level 7 Apprenticeships from 2026.

ARA joined a coalition of employers and apprentices spanning sectors including healthcare, science, construction, manufacturing, creative, business and local government to write to the Chancellor to express deep concern over the planned defunding of level 7 apprenticeships.

[You can read the letter here.](#)

Over 600 signatories backed the letter, including representatives from over 60 NHS Trusts, 29 local authorities and sector representative groups such as the CBI, GAMBICA, RIBA and The Royal Town Planning Institute.

Celebrate and Engage

Awards

We continue to celebrate the successes and good practice within the record-keeping sector through various awards including:

Archive Service Volunteering Award

The 2025 awards saw a very strong field of entries with seven nominations received. The winning entry was from Keeping East Lancashire in the Picture from Lancashire Archives. The project Crowdsourcing The Welsh Women's Peace Petition, by The National Library of Wales, was Highly Commended by the judges. The judging panel commented on the quality and range of the projects put forward:

"A strong series of nominations, it has not been easy to choose between them. While the level of resources available clearly differs between the nominees, the commitment and ambition demonstrated is a credit to our sector and shows the seriousness in which archive services are tackling issues of inclusion, reaching new audiences and representing marginalised communities. This process has been an inspiration and I thank all of the nominees for sharing their experiences."

Archives and Records Association (UK and Ireland)

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The full list of nominations was:

- Archives Escape - Inspire Nottinghamshire Archive;
- Crowdsourcing the Welsh Women's Peace Petition - National Library of Wales;
- Disability Sports Archive Project - Buckinghamshire Archives;
- Keeping Lancashire in the Picture - Lancashire Archives;
- Lost Victorian Voices LGBTQ+ Project - Buckinghamshire Archives;
- Padraic's Playlist - The Irish Traditional Archive; and
- Paper buildings: conserving the architectural plans of Frederic Chancellor - Essex Record Office.

[You can read about the awards and the nominees here.](#)

ARA Excellence Awards

The annual ARA Excellence awards are a chance to celebrate the best of the record-keeping sector and to raise the profile of archivists, conservators and records managers across the UK and Ireland.

The Archives and Records Association created the awards to recognise excellence and contributions by individuals and teams in our sector. ARA has four special awards: Distinguished Service Award (DSA), Record Keeper of the Year, Record Keeping Service of the Year, and the New Professional of the Year Award.

In 2025 two nominations were received for Record Keeper of the Year, five nominations for Record-keeping Service of the Year, no nominations were received for New Professional of the Year. These three awards are decided by public vote. Over all 1,915 votes were cast, 821 for the Record Keeper of the Year nominees and 1,788 for the Record-keeping Service of the Year nominees.

Record Keeper of the Year was won by Chloe Anderson-Wheatley who is the first person from the Falkland Islands to win this award, she is the Corporate Records & National Archives Manager; overseeing both the Falkland Islands Government's (FIG) corporate records management service and the Jane Cameron National Archives (JCNA).

[You can read Chloe's full nomination here.](#)

Record-keeping Service of the Year was won by Gloucestershire Archives. A worthy winner - running a strong and well-respected accredited archives service covering the counties of Gloucestershire and South Gloucestershire. Over the last 18 months they have collaborated and worked in partnership with a wide range of people and organisations to deliver innovative and impactful projects and are keen to share the results with the wider sector.

[You can read their full nomination here.](#)

As well as the awards voted on by the public the ARA Board can also award up to three Distinguished Service Awards each year. In 2025 they decided to make the full three awards which went to:

Sam Bartle - Distinguished Service in Digital Archives

Sam Bartle has worked as a professional archivist since 2005, and for the last 18 years of his professional life has worked for the East Riding Archives in Beverley, East Yorkshire.

[You can read Sam's full nomination here.](#)

Archives and Records Association (UK and Ireland)

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For the year ended 30 September 2025

Shirley Jones – Distinguished Service in Archive Conservation

Shirley is Head of Conservation for the West Yorkshire Archive Service. Throughout her career Shirley has been involved in numerous move projects for West Yorkshire Archive Service. Shirley also is a strong advocate for training within the heritage sector and has been involved in the training of archive professionals across the sector as well as being involved with the Archive and Records Association's Archive Conservation Training Scheme.

[You can read Shirley's full nomination here.](#)

Linda Ramsay – Distinguished Service in Archive Conservation

Linda Ramsay has been Head of Conservation at the National Records of Scotland since the 1990s and when first recruited helped advise on the building of a new record repository which would be as efficiently climate controlled as possible, and with conservation facilities.

[You can read Linda's full nomination here.](#)

Community Archive and Heritage Group Awards (CAHG)

In 2025 CAHG decided to take a slightly different approach to their awards and instead of making one annual award to feature one of the member groups each month based on nominations made by themselves or others. A 'Group of the Year' was then voted on with the results announced at the CAHG 2025 Conference in Huddersfield in June 2025. The Winner of Group of the Year 2025 was Our Warwickshire.

The following groups were Group of the Month:

- [July 2024 – Pope's Grotto Preservation Trust;](#)
- [August 2024 – Our Warwickshire;](#)
- [September 2024 – Birmingham People's History Archive;](#)
- [October 2024 – Windrush in the Far South West;](#)
- [November 2024 – West Wales Veterans Archive;](#)
- [December 2024 – Leeds Children's Theatre Archive Group;](#)
- [January 2025 – Compas and the Paul Polansky Archive Project \(BARIPEN\);](#)
- [February 2025 – Cork LGBT Archive;](#)
- [March 2025 – Dreadnought South West; and](#)
- [April 2025 – Watercress Line Heritage Railway Group](#)

Campaigns

The Explore Your Archive campaign continues to go from strength to strength and remains a very effective way for the record-keeping sector to reach the general public in the UK and Ireland.

ARA Ireland hosted their usual launch event, and the 2024 ambassador was author and broadcaster Donal Fallon. Over the course of the focus week ARA Ireland nearly doubled their follower account on the Bluesky social media platform. Over 2,500 interactions were reported across their four social media platforms during the focus week.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

Conferences and events

ARA Conference 2025

Our own conference continues to provide opportunities to learn and network with other record-keepers and record-keeping organisations.

This year's conference saw delegates from 29 countries take part both in person and virtually as we offered our first ever hybrid conference (see below for further details).

Community Archive and Heritage Group Conference 2025

The Community Archive and Heritage Group (CAHG) conference was held in Huddersfield at the University of Huddersfield and Heritage Quays. This is the first time the conference has been held in the North of England. Attended by over 100 delegates the conference had a packed programme of talks, workshops and entertainment from local groups.

Other conferences and events

On the Tuesday before the ARA conference began we were also able to host a meeting of the Global Information Consortium which has grown out of the collaboration of RIMPA and ARMA. ARA are also now part of the GIC. John Chambers, Chief Executive of ARA, attended the ARMA conference in the USA.

Deborah Mason, ARA's Head of Communications and Niamh Ni Charra, Chair of ARA Ireland, were invited to speak at an event in Dublin as part of the Antidote training week.

Our International Bursaries scheme allowed ARA Members to attend the following events:

- The International Confederation of Architectural Museums Annual Conference, 2-7 December 2024, Hong Kong; and
- The Memory Studies Association annual conference 2025 in Prague.

Inspiring education, skills and development

In our 2020-2025 Strategy under the heading, INSPIRING EDUCATION, SKILLS AND DEVELOPMENT we said:

ARA will provide inclusive education, skills, training and development opportunities for all members and stakeholders, working in partnership with other education providers as necessary to achieve this.

We will support individuals through their lifetime of involvement, interest in, and commitment to the sector. We will:

Discover – we will support our current and future workforce in researching and promoting existing and new routes into the profession at all levels, so that they become valued members of the profession;

Learn – we will support and develop learning and career opportunities through a variety of routes, suitable to the needs of the individual; and

Develop – we will support and provide opportunities to our membership for professional development throughout their career.

Archives and Records Association (UK and Ireland)

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Discover

Archive Conservation Training Scheme review

Consultant, Rachel Marsh, was commissioned to review the ARA's Conservation Training Scheme which has existed since 1970. Her brief was to recommend how to modernise and reinvigorate the scheme with a focus on how to make it viable for the long term. The current scheme was halted a few years ago to enable the existing trainees to complete the course prior to any changes being made. Rachel presented her recommendations to the Board in May and delivered her final reports in June. The Board committed to relaunching the scheme in line with Rachel's recommendations.

Having reviewed her recommendations John Chambers (Chief Executive) and Chris Sheridan (Head of Professional Standards and Development) are implementing a plan to bring forward the partial launch of the revised scheme to April 2026 with a full launch of the entire programme in autumn 2026. To enable this to happen Rachel Marsh will be commissioned to do further work regarding preparing documentation and other practical issues. John and Chris will work on other aspects of Rachel's recommendations. The ARA Board and staff are committed to maintaining a Conservation Training Course.

Careers hub

The record-keeping careers hub is being created as a resource by the UK National Archives and ARA. The aim of the hub is to improve diversity in the record-keeping sector and make record-keeping careers more accessible to a wider range of people by:

- providing information in a user focussed and accessible way;
- giving clear information on what types of jobs are available and what routes there are into the profession;
- providing an easy to find, easy to use free job listing service – currently many record-keeping jobs are only posted on a member only Listserve;
- providing information to employers and would be employers so that salaries offered are in line with ARA guidelines and to promote inclusive recruitment practices and to help first time hirers of record-keepers to get the right people for the job; and
- signposting to other resources and information.

Work on the careers hub began in late summer 2025 and the site will be launched in early 2026. A focus group has been brought together with representatives from archives, records management and archive conservation as well as people at different career stages and from different nations. The focus group will help to inform the design and content of the careers hub.

Review of competency framework

Many professions in the UK and Ireland use competency frameworks to help them stay relevant by guiding the education and professional development of students and professionals. Frameworks, therefore, need to be reviewed to ensure those professions stay relevant as the economy, technology, regulation and good practice impact on what we do and how we do it.

ARA's review led to the creation of three frameworks, recognising the need for clearer definitions of records management and archive conservation competencies. This work also informs ARA's university programme accreditation process and the Archive Conservation Training Scheme. The new frameworks follow the structure of the original framework, with each competency described at five levels and each level illustrated with some activities that support career development and underpin ARA's professional registration routes — Foundation, Registered and Fellow.

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Alongside consulting with record keepers and employers, we reviewed 100 record-keeping job descriptions advertised in 2023 and 2024. We found that 97% of the person specifications specified communication as a key competency, followed by planning and organisation (59%), digital (45%), staff management (including volunteers) 40%, customer service (35%), problem solving (25%) and project management (24%). Other requirements were managing budgets and outreach.

ARA Ireland Survey

In November 2024 ARA Ireland carried out a census of record-keeping in Ireland and Northern Ireland. The ARA Ireland committee recognised that that one of the major challenges in advocating for the record-keeping profession, particularly in the area of funding and resources, was the difficulty of quantifying the extent of the problem. The survey was designed in collaboration with ARA's Head of Professional Development and will be used as a pilot for other such censuses/surveys in other jurisdictions/nations.

Learn and Develop

Training events

In 2024-25 ARA centrally and via sections, groups, regions and nations provided over 50 training events. These events were attended by over a thousand people. Most events were provided either online or with a hybrid of online and in-person.

The Section for New Professionals also ran their annual Research Showcase enabling new professionals to present on their academic work.

Leadership summit

In 2025 ARA and The UK National Archives collaborated to deliver a leadership summit.

Rapid Response Collecting

The UK National Archives and ARA both delivered guidance on Rapid Response Collecting and collaborated on an event presenting that guidance.

Online resources

In 2024-25 ARA produced three online resources:

- Negotiation and Persuasion online course;

Developed in response to record keeping sector skills surveys, the sessions focus on real-world scenarios—negotiating with commercial partners, shaping service level agreements, and making the case for better internal resourcing. The resource was funded by The UK National Archives.

[You can read more here.](#)

- Collections Care toolkit; and

The Collections Care Toolkit is designed to support archivists and those working with archives that do not have in-house conservation support. It focuses on the main causes of damage for paper archive collections, supports better collections care decisions to improve the conditions of archives and ensures services are better prepared to provide long term appropriate storage solutions for archives. The toolkit brings together existing collections care information, advice and resources, promoting better collections care decisions and long-term storage solutions for archives. The launch of the toolkit was accompanied by a series of webinars.

[You can view the toolkit here.](#)

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

- Guidelines for cataloguing and recording seals.

This useful guide was produced by Charlotte J. Berry, Philippa Hoskin and Elizabeth A. New. The guide is a comprehensive guide to all matters relating to seals. With five sections ordered under thirteen categories (excluding Preface) which include three appendices, this will undoubtedly become a well-used resource for professionals and volunteers faced with working with unknown seals or wishing to learn more generally about seals in their collections.

[You can read the guidelines here.](#)

ARA Conference

The conference in 2024 had a hybrid format. The in-person event was held at the Delta Hotel in Bristol and all but one of the conference sessions was live streamed via the EventsAir platform.

There were 314 in person delegates and 40 virtual delegates. 46 per cent of the delegates were at the ARA Conference for the first time. 29 countries were represented.

76 abstracts resulted in 36 sessions and 3 keynotes delivered with 33 session chairs and 5 keynote speakers.

48hrs and 20 minutes of content was live streamed over the course of the 3 days. The content was then available for a further 2 months to all conference delegates.

11 delegates benefited from bursaries provided by Ancestry, ARA and via crowdfunding (New Professionals Bursary).

Professional registration

In 2024-25, twelve applications were submitted for assessment. Nine passed the assessment for Registered Membership of ARA and one passed the assessment for Foundation Membership of ARA (FMARA).

Archive Conservation Training Scheme

The Archive Conservation Training Scheme certificate was awarded to Rhydian Davis who works at the National Library of Wales. He enrolled on the scheme in 2018 and was one of the trainees who had to negotiate life, work and the training scheme through Covid, which was no easy feat! Rhydian's hard work and dedication to the conservation profession shone through during his training and comments from instructors often reflected on how hard working and methodical Rhydian is. The assessment panel noted that Rhydian has developed into a skilled and competent archive conservator and awarded him a pass with credit. Rhydian was the last to complete the scheme before it was paused to undertake the review (see above).

Meeting the digital challenge

In our 2020-2025 Strategy under the heading, MEETING THE DIGITAL CHALLENGE we said: ARA will address the wider digital challenge that the record-keeping and user communities face and put digital at the heart of our workforce development.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

We will:

Empower – we will encourage our members to be part of the solution through partnership with other bodies;

Drive – we will promote greater understanding of the digital needs of archives and records to all;

Enable – we will equip our workforce to utilise existing and new technologies and help to influence the development and correct use of technology where possible; and

Create – we will provide spaces for discussion and innovation, engage with developers and vendors, and raise awareness of the need and value for digital in the record keeping sphere.

Drive

Grants for AI research

In September 2024 the Archives and Records Association UK & Ireland (ARA) awarded two grants of £10,000 to projects investigating AI (and other emerging technologies) and their application within the recordkeeping sector.

The grants have been awarded to:

- Dr Lise Jaillant (Loughborough University, UK) and Dr Giovanni Colavizza (Odoma LLC and University of Copenhagen, Denmark) with main partner The National Library of Wales and with support from The National Archives (TNA) for a project entitled: FLAME (AI For Libraries, Archives and Museums); and
- Dr Alexandrina Buchanan and Dr Victoria Stobo of Liverpool University Centre for Archive Studies (LUCAS) in collaboration with the Liverpool University Digital Innovation Facility for a project entitled: AI and ML for Catalogue Conversion.

In making these grants the Archives and Records Association acknowledges both the potential benefits and the potential risks associated with using AI in the recordkeeping sector. The grant holders are expected to publish the results of their projects in early 2026. These will then be disseminated widely via all ARA's media channels.

Enable

Dedicated programming at ARA 2025 Conference

Including sessions on:

- Safeguards for Facing AI Challenges – Reimagining How to Apply Foundational Recordkeeping Principles;
- Interfacing Information Governance with the Ethical Agenda;
- Future First - How to remain sustainable in IM;
- adapting skills in a changing workplace;
- record management and digital archiving in the National Digital Archives in the Czech Republic;
- perceptions of records officials and nurses in selected Tshwane public hospitals towards AI technology systems in managing records;
- Kit Versus Culture: Using Preserve365 to Shape the Royal College of Nursing's Digital Archiving Future;
- From Policy to Practice: Advancing Digital Preservation at the National Library of Ireland;
- Practical Digital Preservation in Greater Manchester; and
- the environmental impact of digital information management: it's time to think about sustainable practices.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

Dedicated programming at ARA 2025 Conference

We continue to collaborate with RIMPA and ARMA.

A Memorandum of Partnership with IRMS was in progress during this reporting period and was signed in Autumn 2025.

Discussions were held with the Kenyan Archives and Records Management Association to collaborate on professional development.

Ensuring a fit for purpose organisation

In our 2020-2025 Strategy under the heading, ENSURING A FIT FOR PURPOSE ORGANISATION we said:

ARA will be a 'fit for purpose' organisation, responding to the world we work in and ensuring change is delivered and visible. We will meet challenges directly, with inclusive, open, up-to-date and transparent governance.

We will be:

Efficient – we will regularly monitor and review our organisational efficiency. We will ensure value for money, so members have confidence in knowing their subscriptions are spent on agreed priorities as set out in our strategy;

Effective – we will be accountable to our members and the regulatory environments we operate within. By doing this we will ensure our long- term future;

Sustainable – we will work to reduce our impact on the environment; and

Responsive – we welcome change and opportunity, encourage member communication and interaction.

Efficient and Effective

During the period the risk register was completed and continues to be updated and reported on via regular Board meetings.

Due to improved financial management the association holds funds which are not restricted and which are surplus to reserves requirements. The Board is working on plans to invest this money in a way that will be strategic and benefit both ARA members and the record-keeping sector as a whole.

Negotiation on costs/pricing of digital programmes we use (e.g. mailing, website, etc:) has resulted in savings to ARA of between 10 and 50%.

Responsive

During the reporting period ARA consulted on a new strategy for 2025-30 (the current strategy ends at the end of this reporting period). In December 2024 ARA circulated to its members a draft Strategy for 2025-30. The results of the survey for this consultation showed that more than half our aspirations received the agreement of over 90% of the respondents. Only one aspiration received less than 80% agreement (73%).

The Strategy has been revised in light of these results and the 283 comments provided in the free text boxes (excluding those saying 'none' or 'no comment' or 'see above').

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

In May 2025 we consulted with the wider sector around the actions we should take to implement the strategy. A session was held at ARA's conference for further input, particularly around implementation and the final strategy document was published.

[You can read the strategy document here.](#)

Following an approach from interested members an International Group has been set up. In July 2025 the group had 72 members from 22 countries. The Committee has met five times since the group was set up to formulate the Section and to plan their approach to our activities. The group contributed to ARC magazine with an article on International Group's activities and presented at the ARA conference 2025. They held two events during the reporting period (both online):

- May 2025: In Conversation: Around the World in Oral History Practice with 25 attendees; and
- July 2025: AGM plus Talk on Trauma-informed practice and International Collaboration with 100 attendees.

Support for ARA groups

ARA continues to provide support to all the regions, nations and groups. Lorraine Logan, ARA's membership manager has worked with several groups to help revive activities in their regions (e.g. Eastern Region) and to strengthen their committees (e.g. Records Management) or work to revive a section or group where they are dormant (e.g. Film & Photography, Specialist Repositories). A new ARA Committee Guide was published to provide information and technical support for officers and volunteers.

Sustainable

As well as looking at all of ARA's business through a lens of sustainability – for example all ARA central training events are offered online (or hybrid), ARA also continues to encourage best practice across the sector.

The Environmental Sustainability Group are the main way in which this is delivered. In the reporting period the group's focus has been on building on the successful development and launch of the Carbon Literacy Shareable Course for Archives, Records and Special Collections. This was a collaboration between The UK National Archives, Lorraine Finch, founder of LCFP with contributions from the ARA Environmental Sustainability Group. During the course of the year, the Research Officers have been very active with Carbon Literacy, becoming certified trainers, planning and delivering sessions locally and across the sector. In January 2026, ARA took over facilitation of Carbon Literacy training to the sector, and the ARA Environmental Sustainability Group delivered its first session for the ARA.

[You can read about Carbon Literacy here.](#)

[You can read about LCFP here.](#)

The group contributed to the review of both the ARA Competency Framework and the Archive Service Accreditation standard. These place a greater responsibility on ARA members to embed sustainability into their strategic planning, operational activity and professional ethical behaviour, through the revised Code of Ethics.

[You can read the Code of Ethics here.](#)

The group also continue to add to their case study series.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

Activities in Scotland

ARA Scotland

ARA Scotland held two in-person events in the time period. The first was Scottish Archives Day: Your Scottish Archives portal, held on 28th February 2025 at the Mitchell Library. Speakers were John Pelan, Scottish Council on Archives, Barbara McLean, Glasgow City Archives, Harvey Kaplan, Scottish Jewish Archives Centre, and Grania Diver, Scottish Council on Archives. This event included an introduction to the Your Scottish Archives portal, speakers who had made their collections available on the portal, as well as speakers from the Scottish Council on Archives who introduced the project and explained how attendees could get started making collections available on the portal. Attendees then had time to discuss in small groups as well as a chance to see a selection of items from the Glasgow City Archives.

The event had 36 sign-ups and appears to have generally been well received. This was a free event for members and £5 for non-members. The majority of survey respondents (10 in total) were archivists or records managers, with the remaining being retirees or students. The majority also said they would apply something they learned at the event in the workplace, and most travelled from within the central belt, particularly around Glasgow. There were a few comments about the suitability of the room for training events, which we will take into consideration going forward.

The second event held in 2025 was an Introduction to Disability and Accessibility for Record-Keepers, led by Iida Saarinen and Philip Milnes-Smith and held on 9th May. Daisy Stafford from the CRC also spoke about her work leading the Heritage Collections Accessibility Working Group within her workplace. This event was held at the Centre for Research Collections at the University of Edinburgh Library. This event was £20 for members and £30 for non-members. The event had a capacity of 25 but only 10 attendees. It is unknown what the reason was for the lack of sign-ups, but perhaps the cost or the subject matter wasn't seen as crucial for everyone.

ARA Scotland was invited to the University of Glasgow's induction week for the 2024/2025 cohort of the Information Management and Preservation students. This has become an annual invitation alongside National Museums Scotland and CILIPS to introduce the new students to ARA, explaining why it's worth joining, and what they can get out of their membership.

In addition to these training events, ARA Scotland has been invited to sit on two planning groups, both chaired by Historic Environment Scotland: one for Heritage Careers Week, and one for a 'Skills Council.' Heritage Careers Week, now in its second year, encourages young people to consider a career in heritage. A member of the ARA Scotland Committee took part in the planning as a representative of the archives and records management sector, was present at the Careers Fair event at Edinburgh Castle, and helped to ensure the sector was represented across the week. The Skills Council has developed a series of virtual events beginning January 2026, this time targeting a more general audience as well as archives and records management professionals to develop knowledge and skills across the sector.

ARA Scotland's social media presence remains solid, and engagement across the year remains high. The committee has solidified a set schedule of campaigns with #ArchiveAdvent in December, #Archive30 in April, and several set themed days across the year, including #ScottishArchivesDay in February, #HeritageCareersWeek in October, and others.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

ARAS started the year with a presence on Twitter, Instagram, Facebook, and joined Bluesky on 20th November 2024. Followers on Twitter/X have dropped steadily since then, as more accounts switch to Bluesky or move away from Twitter/X, and we have seen a rise in followers on Bluesky. Facebook followers are stable, and Instagram followers continue to grow slowly.

Social Media campaign participation remains high across platforms, despite changes in user habits. Below is a summary of activities and participation surrounding concentrated campaigns, although it should be noted that Bluesky did not provide analytics during these campaigns, so the platform is not included below.

CAHG Scotland

CAHG Scotland was established as a pilot in 2020 and celebrated its fifth anniversary in 2025. While part of the wider CAHG UK and Ireland network, the Scottish group focuses on supporting community archive and heritage groups across Scotland with tailored events, training, and peer-to-peer networking opportunities.

The group works closely with the Scottish Council on Archives (SCA) while remaining an integral part of the UK and Ireland structure. CAHG Scotland is deeply grateful for the financial support provided by ARA through The UK National Archives, which enables it to deliver impactful programmes for communities. The committee represents groups from across Scotland—urban and rural—ensuring diverse voices and needs are reflected in our activities.

Highlights

Webinar Series: Connecting Communities

Three online webinars focused on digital archiving and sustainability attracted strong engagement:

- Digital Archiving 101 – The What, Why and How (12 Nov) – 113 participants;
- Adapting Digital Standards: Empowering Small, Volunteer & Community Groups (26 Nov) – 63 participants; and
- Pay Me My Money Down: Membership, Grants, and Other Funding Streams (3 Dec) – 74 participants.

Topics included digital preservation, funding strategies, and practical guidance for small organisations. Speakers featured experts from the Digital Preservation Coalition, Digital Repository of Ireland, and University of Glasgow.

In-person conference

Our sold-out event, Connecting Communities: A Shared Responsibility for Digital Sustainability, took place at the Advanced Research Centre, University of Glasgow (10 Mar 2025). It provided interactive sessions, poster displays, and networking opportunities for community groups.

Collection Care Training

Hands-on workshops delivered by accredited conservators included:

- Identify and Care for Your Photographic Collections – Cupar, Fife (30 Oct 2024) – 26 participants;
- Essentials of Collection Care for Community Archive Heritage Groups – Edinburgh (24 Feb 2025) – 14 participants; and
- Inverness (27 Mar 2025) – 24 participants.

All events were free and fully booked, supported by SCA, CAHG, ARA & ICON.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

Impact and looking ahead

These activities have strengthened the skills and confidence of volunteers and community archivists across Scotland. Feedback highlighted increased understanding of digital preservation, practical collection care techniques, and improved networking among groups. Participants reported feeling better equipped to safeguard their archives and share heritage stories more widely.

Membership of CAHG UK and Ireland has significantly increased from Scottish groups, reflecting the growing engagement and value of the network.

Building on this momentum, CAHG Scotland will continue its Collection Care series, including a textile-focused workshop in Dunkeld, Perthshire, and will host its annual in-person event in March 2026, reflecting CAHG UK's Huddersfield conference theme on intangible cultural heritage, following the UK's accession to the UNESCO Convention.

Financial information and future plans

Fundraising

The ARA does not fundraise from the general public and therefore is not registered with the Fundraising Regulator. Income is generated from membership subscriptions, recruitment advertising, journal royalty payments, conference sales including delegate fees, exhibitor sales and sponsorship, and from a grant agreement with The National Archives. We do not work with professional fundraisers.

Future plans

In the coming year we will research the true impact of both physical disability and mental health on the record keeping workforce. We have both evidence that disability does not hinder a career once someone has a job but that getting that first job can be very difficult to obtain. 15.9% of the record keeping workforce suffers from long-term health issues, and over a third of this population identifies that their illnesses affect their work.

It is an acknowledged problem that record keepers are not rising to leadership roles outside of the sector. ARA and TNA have already jointly commissioned research into existing provision of leadership training to identify what is available and what is needed, what has worked, what has not. The next stage is to implement the recommendations of that research.

In the coming year we will review our charitable objects and rerun the Governance Review last done four years ago. The aim of this is to identify where we have improved governance to and what further work needs to be done.

Reserve funding has reached a level where the Board must plan to spend reserves above the level of our reserves policy. The Board has identified it wishes to establish a Strategic Investment Plan (SIP) to use around £100,000 as seed funding to attract inward investment to the sector of around £1 million from grant giving bodies. The SIP will be drafted and an implementation plan started. It will seek investment in the delivery of core activities and the development of core skills in the workforce.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

A careers hub is being established to give guidance to those considering a career in recordkeeping, employers considering options in the recruitment of new staff and to those who want to develop their career in record keeping at whatever stage they are at. It will describe different career routes into the sector and provide ARA members with guidance on how to develop their careers. Mentoring is widely acknowledged as a valuable professional development opportunity. It is usually described as a formal/informal relationship in which a more experienced or more knowledgeable person helps guides the learning and development of a less experienced or less knowledgeable person. Mentoring has the potential to support the record keeping profession address a number of key challenges. We will therefore review and invest in mentoring for our members.

Financial review

This report reviews the financial activities of the Archives and Records Association (UK and Ireland) for the financial year ended 30 September 2025 and should be read in conjunction with the financial statements and the notes to the accounts found later in this annual report. The consolidated statements cover all of the accounts maintained by the ARA, including those used for transactions affecting Ireland and individuals and organisations in the Euro currency area and the financial activities of our subsidiary, ARA Commercial Limited.

The charity's total income for the financial year was £686,291 (2024 - £651,098), an increase on the prior year of 5.4% (2024: 3%). Total expenditure for the year was £726,688 (2024 - £579,721), an increase on the prior year of £25.4% (2024: 5.4% decrease). The increase in income is due to increasing membership numbers, and the associated increase in subscription fees, as well as increased conference income. Increases in expenditure were primarily due to the costs associated with running a hybrid conference in Bristol and to a smaller degree by increased staff costs from April 2025 (National Insurance).

During this period the overall loss on our investments was £27,667 (2024 – gain of £56,354). When taken together with the net expenditure for the year, this puts the net movement in funds at a decrease of £68,064 (2024 - £127,731 increase). Thus, the Balance Sheet shows that total funds carried forward as at 30 September 2025 were £707,793 (2024 - £775,857). This figure represents an increase in funds of 8.8% (2024 - increase of 19.7%) from the previous year.

Policy on reserves

The Trustees have a policy of allocating unrestricted funds to support the objectives and activities of the charitable company, and to keep the level of reserves required under review to ensure that they are adequate to fulfil the charity's continuing obligations.

The Trustees aim to maintain sufficient free reserves in unrestricted funds to allow for the anticipated support of specific developments planned to further the general objectives of the charity, as well as to allow for at least twelve months' normal operation in the event of all income ceasing. Consequently, they aim to hold unrestricted reserves of approximately £450,000.

At the year end, the group held total unrestricted reserves of £586,991 (2024 - £662,254). As above, reserve funding has reached a level where the Board must plan to spend reserves above the level of our reserves policy.

Restricted funds at the year-end amounted to £180,802 (2024 - £113,603), and represents funds held on specific trusts. A description of individual restricted funds held is provided in Note 20.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

Investment policy and objectives

The Board adopts a conservative investment policy taking proper professional advice before implementing any changes. Given the uncertainty of financial markets at present, the Association's investments are currently held in COIF Charity Funds.

Relationships with related parties

There are no related parties which either control or significantly influence the decisions and operations of the charity.

The charitable company has a wholly owned subsidiary, ARA Commercial Limited.

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use and nature of financial instruments is governed by the charity's policies approved by the Board of Trustees, which provide written principles on the management of these risks.

Cash flow risk

Trade creditors are paid in line with agreed credit terms and conditions, subject to correct invoicing.

Credit risk

Trade debtors are managed by setting the credit offered to customers and the regular monitoring of amounts outstanding for both time and limits.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term investments and short-term deposits.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the charity and the group for the year. 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Archives and Records Association (UK and Ireland)

Report of the trustees

For the year ended 30 September 2025

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and the group and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the group and parent charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 10 March 2026 and signed on their behalf by

Ruth MacLeod

Ruth MacLeod - Chair

Independent auditors' report

To the members and trustees of

Archives and Records Association (UK and Ireland)

Opinion

We have audited the financial statements of Archives and Records Association (UK and Ireland) (the 'parent charity') and its subsidiary (the 'group') for the year ended 30 September 2025 which comprise the consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 30 September 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 7 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members and trustees of

Archives and Records Association (UK and Ireland)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members and trustees of

Archives and Records Association (UK and Ireland)

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (1) We obtained an understanding of the legal and regulatory framework that the group and parent charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the group and parent charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Independent auditors' report

To the members and trustees of

Archives and Records Association (UK and Ireland)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

William Guy Blake

Date: 10 March 2026

William Guy Blake ACA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Archives and Records Association (UK and Ireland)

Consolidated statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 30 September 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Charitable activities	3	58,000	560,914	618,914	586,995
Other trading activities	4	-	46,882	46,882	44,328
Investments		141	20,354	20,495	19,775
Total income		<u>58,141</u>	<u>628,150</u>	<u>686,291</u>	<u>651,098</u>
Expenditure on:					
Charitable activities		<u>50,728</u>	<u>675,960</u>	<u>726,688</u>	<u>579,721</u>
Total expenditure	6	<u>50,728</u>	<u>675,960</u>	<u>726,688</u>	<u>579,721</u>
Net (losses) / gains on investments	12	<u>(214)</u>	<u>(27,453)</u>	<u>(27,667)</u>	<u>56,354</u>
Net income / (expenditure) and net movement in funds	7	7,199	(75,263)	(68,064)	127,731
Reconciliation of funds:					
Total funds brought forward		<u>113,603</u>	<u>662,254</u>	<u>775,857</u>	<u>648,126</u>
Total funds carried forward		<u><u>120,802</u></u>	<u><u>586,991</u></u>	<u><u>707,793</u></u>	<u><u>775,857</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 20 to the accounts.

Archives and Records Association (UK and Ireland)

Consolidated and parent balance sheets

As at 30 September 2025

	Note	The group 2025 £	Restated The group 2024 £	The charity 2025 £	Restated The charity 2024 £
Fixed assets					
Intangible assets	10	2,753	7,028	2,753	7,028
Tangible assets	11	1,825	2,634	1,825	2,634
Investments	12, 13	<u>546,244</u>	<u>573,911</u>	<u>546,245</u>	<u>573,912</u>
		550,822	583,573	550,823	583,574
Current assets					
Debtors	15	99,453	165,102	96,585	158,440
Current asset investments	16	55,065	36,384	55,065	36,384
Cash at bank and in hand		<u>201,627</u>	<u>211,412</u>	<u>189,678</u>	<u>201,600</u>
		356,145	412,898	341,328	396,424
Liabilities					
Creditors: amounts falling due within 1 year	17	<u>(199,174)</u>	<u>(220,614)</u>	<u>(187,794)</u>	<u>(211,849)</u>
Net current assets		156,971	192,284	153,534	184,575
Net assets	19	<u>707,793</u>	<u>775,857</u>	<u>704,357</u>	<u>768,149</u>
Funds					
Restricted funds	20	120,802	113,603	120,802	113,603
Unrestricted funds					
General funds		<u>586,991</u>	<u>662,254</u>	<u>583,555</u>	<u>654,546</u>
Total charity funds		707,793	775,857	704,357	768,149

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 10 March 2026 and signed on their behalf by

Ruth MacLeod

Ruth MacLeod - Chair

Archives and Records Association (UK and Ireland)

Consolidated statement of cash flows

For the year ended 30 September 2025

	2025	2024
	£	£
Cash flows from operating activities:		
Net movement in funds	(68,064)	127,731
Adjustments for:		
Depreciation and amortisation charges	5,340	5,326
Losses / (gains) on investments	27,667	(56,354)
Dividends and interest from investments	(20,495)	(19,775)
Loss on disposal sale of fixed assets	373	92
Decrease / (increase) in debtors	65,649	(22,648)
Decrease in creditors	(21,440)	(98,176)
Net cash used in operating activities	<u>(10,970)</u>	<u>(63,804)</u>
Cash flows from investing activities:		
Dividends and interest from investments	20,495	19,775
Purchase of tangible fixed assets	(629)	(1,635)
Net cash provided by investing activities	<u>19,866</u>	<u>18,140</u>
Increase / (decrease) in cash and cash equivalents in the year	8,896	(45,664)
Cash and cash equivalents at the beginning of the year	<u>247,796</u>	<u>293,460</u>
Cash and cash equivalents at the end of the year	<u><u>256,692</u></u>	<u><u>247,796</u></u>
Cash and cash equivalents reconciliation:		
Current asset investments	55,065	36,384
Cash at bank	<u>201,627</u>	<u>211,412</u>
Total cash and equivalents	<u><u>256,692</u></u>	<u><u>247,796</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

1. Accounting policies

a) General information and basis of preparation

Archives and Records Association (UK and Ireland) is a charitable company limited by guarantee registered in England and Wales. The registered office address is 5th Floor Mariner House, 62 Prince Street, Bristol, BS1 4QD.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Archives and Records Association (UK and Ireland) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Group accounts

These financial statements consolidate the results of the charitable company and its wholly-owned (controlled) subsidiary, ARA Commercial Limited (no. 08249971) on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

c) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of membership services is deferred to match the membership period.

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

1. Accounting policies (continued)

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities as the charity undertakes no direct fundraising.

j) Intangible fixed assets

Intangible fixed assets are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is reviewed where circumstances indicate that the carrying value of an assets may not be fully recoverable. Amortisation is provided at the following rates:

Computer software	5 years
-------------------	---------

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

1. Accounting policies (continued)

k) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	4 years
--------------------	---------

Items of equipment are capitalised where the purchase price exceeds £500.

l) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Current asset investments

Current asset investments consist of cash held in money market accounts with a maturity less than one year on deposit with the charity's investment managers, for investing rather than operational purposes. Such investments are measured at their fair value.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors

Creditors and provisions are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

r) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

s) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

1. Accounting policies (continued)

t) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are deferred income, depreciation and amortisation as described in notes 1d, 1j and 1k respectively above.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Charitable activities	60,400	526,595	586,995
Other trading activities	-	44,328	44,328
Investments		19,775	19,775
Total income	<u>60,400</u>	<u>590,698</u>	<u>651,098</u>
Expenditure on:			
Charitable activities	<u>26,183</u>	<u>553,538</u>	<u>579,721</u>
Total expenditure	<u>26,183</u>	<u>553,538</u>	<u>579,721</u>
Gain on investment	<u>-</u>	<u>56,354</u>	<u>56,354</u>
Net income	34,217	93,514	127,731
Transfers between funds	<u>(19,763)</u>	<u>19,763</u>	<u>-</u>
Net movement in funds	<u>14,454</u>	<u>113,277</u>	<u>127,731</u>

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

3. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Subscriptions	-	244,054	244,054
Conference & AGM	-	180,162	180,162
Grants	58,000	10,000	68,000
Journal	-	56,229	56,230
Archives cards	-	18,739	18,739
Training courses	-	16,570	16,570
Gift Aid	-	12,577	12,577
Other income	-	14,074	14,074
Newsletter	-	8,509	8,509
Total income from charitable activities	58,000	560,914	618,915

Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Subscriptions	-	216,108	216,108
Conference & AGM	-	163,739	163,739
Grants	60,400	9,600	70,000
Journal	-	45,031	45,031
Archives cards	-	36,112	36,112
Training courses	-	18,874	18,874
Gift Aid	-	11,923	11,923
Other income	-	7,883	7,883
Newsletter	-	17,325	17,325
Total income from charitable activities	60,400	526,595	586,995

4. Income from other trading activities

	2025 Total £	2024 Total £
Sponsorship	46,882	44,328
Total income from other trading activities	46,882	44,328

Income from other trading activities in the current and prior period is fully unrestricted.

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

5. Government grants

The charitable company receives government grants, defined as funding from The National Archives to fund charitable activities. The total value of such grants in the period ending 30 September 2025 was £68,000 (2024: £70,000). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

6. Total expenditure

	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 8)	217,499	-	217,499
Staff expenses	14,071	-	14,071
Grants payable	10,000	-	10,000
Board meetings and expenses	11,373	-	11,373
Conference	211,240	-	211,240
Archive digitisation	50,728	-	50,728
Publications	14,524	-	14,524
Region and group	22,905	-	22,905
Committees and subcommittees	2,620	-	2,620
Training and education	13,337	-	13,337
Insurance	1,435	-	1,435
Archives card expenses	23,622	-	23,622
IT costs	-	17,519	17,519
Administration overheads and storage	-	9,096	9,096
Legal and professional	-	17,050	17,050
Bank charges	-	4,864	4,864
Irrecoverable VAT	-	65,395	65,395
Amortisation and depreciation	-	5,340	5,340
Bad debt	-	(570)	(570)
Gain on foreign exchange	-	(131)	(131)
Loss on disposal of assets	-	373	373
Audit and accountancy	-	14,398	14,398
Sub-total	593,354	133,334	726,688
Allocation of support and governance costs	<u>133,334</u>	<u>(133,334)</u>	<u>-</u>
Total expenditure	<u>726,688</u>	<u>-</u>	<u>726,688</u>

Total governance costs were £13,500 (2024: £13,160).

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

6. Total expenditure (continued)

Prior period comparative

	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 8)	193,353	-	193,353
Staff expenses	9,605	-	9,605
Grants payable	-	-	-
Board meetings and expenses	7,479	-	7,479
Conference	143,978	-	143,978
Archive digitisation	38,573	-	38,573
Publications	15,333	-	15,333
Region and group	19,306	-	19,306
Committees and subcommittees	457	-	457
Training and education	14,818	-	14,818
Insurance	2,415	-	2,415
Archives card expenses	18,692	-	18,692
IT costs	-	20,154	20,154
Administration overheads and storage	-	10,981	10,981
Legal and professional	-	9,792	9,792
Bank charges	-	6,274	6,274
Irrecoverable VAT	-	59,197	59,197
Amortisation and depreciation	-	5,326	5,326
Bad debt	-	(14)	(14)
Gain/loss on foreign exchange	-	(6,928)	(6,928)
Gain/loss on disposal of assets	-	92	92
Audit and accountancy	-	10,838	10,838
Sub-total	464,009	115,712	579,721
Allocation of support and governance costs	<u>115,712</u>	<u>(115,712)</u>	<u>-</u>
Total expenditure	<u>579,721</u>	<u>-</u>	<u>579,721</u>

Prior period expenditure has been reanalysed between charitable activities and support and governance costs to better reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications and do not affect total expenditure.

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

7. Net movement in funds

This is stated after charging:

	2025	2024
	£	£
Amortisation	4,275	4,276
Depreciation	1,065	1,050
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	5,273	5,428
Auditors' remuneration (excluding VAT):		
▪ Statutory audit (including VAT)	9,400	8,400
▪ Other services	1,850	4,760
	<u>1,850</u>	<u>4,760</u>

Trustees' reimbursed expenses relate to travel and subsistence costs for 13 Trustees (2024: 13) to attend in-person board meetings and the ARA conference.

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities.

8. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	199,557	174,009
Social security costs	12,278	13,876
Pension costs	5,664	5,468
	<u>217,499</u>	<u>193,353</u>

	2025	2024
	No.	No.
Employees earning more than £60,000 during the year:		

Between £60,000 and £70,000	<u>1</u>	<u>1</u>
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The key management personnel of the charitable company comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £76,347 (2024: £73,372).

	2025	2024
	No.	No.
Average number of employees (full-time equivalent)	<u>5</u>	<u>5</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The subsidiary company distributes any profits to the charity and therefore no corporation tax is payable.

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

10. Intangible assets	
Group & Charity	Total
	£
Cost	
At 1 October 2024 at 30 September 2025	<u>21,381</u>
Amortisation	
At 1 October 2024	14,353
Charge for the year	<u>4,275</u>
At 30 September 2025	<u>18,628</u>
Net book value	
At 30 September 2025	<u><u>2,753</u></u>
At 30 September 2024	<u><u>7,028</u></u>
11. Tangible fixed assets	
Group & Charity	Total
	£
Cost	
At 1 October 2024	8,135
Additions in year	629
Disposals in year	<u>(1,238)</u>
At 30 September 2025	<u>7,526</u>
Depreciation	
At 1 October 2024	5,501
Charge for the year	1,065
Depreciation on disposals	<u>(865)</u>
At 30 September 2025	<u>5,701</u>
Net book value	
At 30 September 2025	<u><u>1,825</u></u>
At 30 September 2024	<u><u>2,634</u></u>

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

12. Investments

Listed investments - charity and group

	2025 £	2024 £
Market value at 1 October 2024	573,911	517,557
Net gains / (losses)	<u>(27,667)</u>	<u>56,354</u>
Market value at 30 September 2025	<u>546,244</u>	<u>573,911</u>

Unlisted investments - charity only

The charity also owns the £1 share capital of its trading subsidiary ARA Commercial Limited (see note 13). This is held at cost within the accounts.

13. Subsidiary undertakings

ARA Commercial Limited (no. 08249971) is the wholly owned trading subsidiary, which administers and manages the Archives Card system.

	2025 £	2024 £
Turnover	26,740	28,112
Cost of sales	<u>(21,762)</u>	<u>(18,828)</u>
Gross profit	4,978	9,284
Administrative expenses	(1,828)	(1,568)
Other operating income	<u>285</u>	<u>-</u>
Operating profit	3,435	7,716
Interest payable	<u>-</u>	<u>(8)</u>
Profit on ordinary activities	3,435	7,708
Retained earnings brought forward in subsidiary	7,708	4,384
Gift aid to parent undertaking	<u>(7,708)</u>	<u>(4,384)</u>
Profit for financial year	<u>3,435</u>	<u>7,708</u>
The aggregate of the assets, liabilities and funds was:		
	2025 £	2024 £
Current assets	26,925	25,429
Current liabilities	<u>(23,489)</u>	<u>(17,720)</u>
Total net assets	<u>3,436</u>	<u>7,709</u>

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

14. Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2025	2024
	£	£
Gross income	681,272	627,370
Results for the year	<u>(63,792)</u>	<u>124,407</u>

15. Debtors

	The group		The charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	47,334	38,161	47,334	38,161
Prepayments	23,185	31,807	8,288	16,827
Accrued income	28,854	94,497	28,854	94,497
Other debtors	80	637	-	-
Intercompany debtor	-	-	<u>12,109</u>	<u>8,955</u>
	<u>99,453</u>	<u>165,102</u>	<u>96,585</u>	<u>158,440</u>

16. Current asset investments (group and charity)

	2025	Restated 2024
	£	£
Funds held in money market accounts	<u>55,065</u>	<u>36,384</u>

Prior period figures have been restated to separate out current asset investments from cash at bank and in hand. There is no impact on total current assets.

17. Creditors: amounts falling due within 1 year

	The group		The charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	10,085	18,824	6,625	14,886
Accruals	36,864	69,439	35,064	68,129
Other taxation and social security	13,984	6,761	13,984	6,761
Deferred income (see note 18)	134,503	121,988	128,383	118,471
Other creditors	<u>3,738</u>	<u>3,602</u>	<u>3,738</u>	<u>3,602</u>
	<u>199,174</u>	<u>220,614</u>	<u>187,794</u>	<u>211,849</u>

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

18. Deferred income

	The group		The charity	
	2025 £	2024 £	2025 £	2024 £
At 1 October 2024	121,988	109,550	118,471	105,399
Deferred during the year	134,503	121,988	128,383	118,471
Released during the year	<u>(121,988)</u>	<u>(109,550)</u>	<u>(118,471)</u>	<u>(105,399)</u>
At 30 September 2025	<u>134,503</u>	<u>121,988</u>	<u>128,383</u>	<u>118,471</u>

Deferred income relates to subscription and membership income received in advance.

19. Analysis of group net assets between funds

	Restricted funds £	General funds £	Total funds £
Intangible fixed assets	-	2,753	2,753
Tangible fixed assets	-	1,825	1,825
Investments	5,938	540,306	546,244
Current assets	114,864	241,281	356,145
Current liabilities	-	<u>(199,174)</u>	<u>(199,174)</u>
Net assets at 30 September 2025	<u>120,802</u>	<u>586,991</u>	<u>707,793</u>
Prior year comparative			
	Restricted funds £	General funds £	Total funds £
Intangible fixed assets	-	7,028	7,028
Tangible fixed assets	-	2,634	2,634
Investments	6,011	567,900	573,911
Current assets	107,592	305,306	412,898
Current liabilities	-	<u>(220,614)</u>	<u>(220,614)</u>
Net assets at 30 September 2024	<u>113,603</u>	<u>662,254</u>	<u>775,857</u>

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

20. Movement in funds - Group

	At 1 October 2024 £	Income £	Expenditure £	Gains/ (losses) £	At 30 September 2025 £
Restricted funds					
Ellis Fund	6,011	141	-	(214)	5,938
The National Archives grant	<u>107,592</u>	<u>58,000</u>	<u>(50,728)</u>	<u>-</u>	<u>114,864</u>
Total restricted funds	<u>113,603</u>	<u>58,141</u>	<u>(50,728)</u>	<u>(214)</u>	<u>120,802</u>
Unrestricted funds					
General funds	<u>662,254</u>	<u>628,150</u>	<u>(675,960)</u>	<u>(27,453)</u>	<u>586,991</u>
Total unrestricted funds	<u>662,254</u>	<u>628,150</u>	<u>(675,960)</u>	<u>(27,453)</u>	<u>586,991</u>
Total funds	<u><u>775,857</u></u>	<u><u>686,291</u></u>	<u><u>(726,688)</u></u>	<u><u>(27,667)</u></u>	<u><u>707,793</u></u>

Purposes of restricted funds

Ellis Fund Fund given to the Association to make occasional awards for special or distinguished service. The granting of such an award is discretionary. Movement in the related investments also pass through this fund. The original endowment received was £1,000 and, under the terms of the endowment, the charity is not permitted to spend the capital.

The National Archives grant Given to fund support for the archives sector. Late payment of the grants over the last three years has resulted in the balance building up. Plans are in place to spend down the grant balance with work on a comprehensive leadership training programme, development of a Career's Hub, publishing guidance on the impact of physical disability on career development, publishing guidance on the impact of mental health on career development, and through work undertaken by the Community Archives and Heritage Group, by the Volunteering Awards, awarding of grants to pay for modules to support people's career development and other projects.

Archives and Records Association (UK and Ireland)

Notes to the financial statements

For the year ended 30 September 2025

20. Movement in funds - Group (continued)

Prior year comparative	At 1 October 2023 £	Income £	Expenditure £	Transfers & gains £	At 30 September 2024 £
Restricted funds					
Ellis Fund	6,011	-	-	-	6,011
The National Archives grant	93,138	60,400	(26,183)	(19,763)	107,592
Total restricted funds	99,149	60,400	(26,183)	(19,763)	113,603
Unrestricted funds					
General funds	548,977	590,698	(553,538)	76,117	662,254
Total unrestricted funds	548,977	590,698	(553,538)	76,117	662,254
Total funds	648,126	651,098	(579,721)	56,354	775,857

21. Financial instruments at fair value

	The group		The charity	
	2025 £	2024 £	2025 £	2024 £
Financial assets measured at fair value	546,244	573,911	546,244	546,244

Financial assets measured at fair value comprise listed investments.

22. Related party transactions

During the prior year, the charity incurred and recharged expenses on behalf of its 100% owned subsidiary of £1,508 (2025: £nil). At the year end the amount due from ARA Commercial Limited was £12,109 (2024: £8,955).