RIAS

The Royal Incorporation of Architects in Scotland

Aonachadh Rìoghail nan Ailtire ann an Alba

Annual Report 2025

The Royal Incorporation of Architects in Scotland (RIAS) was founded in 1916 as the professional body for all chartered architects in Scotland and is the foremost Institute in the country dealing with architecture and the built environment.

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Cover image: Union Terrace Gardens, Aberdeen, by Stallan-Brand and LDA. © Andrew Lee
Opposite: The Nucleus Building, University of Edinburgh, by Sheppard Robson. © Keith Hunter

1.0 Welcome and Summary

1.1 President's Welcome and Review

Karen Anderson,
RIAS President.
© Erika Stevenson

2025 was a momentous year for RIAS as our work on updating the organisation's Supplementary Royal Charter was finally completed. Receiving the Royal seal of approval brought an end to a lengthy and sometimes difficult journey towards modern and streamlined governance. Many members contributed to this effort, and it was a pleasure to be with them in December in the Scottish Parliament to celebrate this achievement alongside the presentation of the Doolan Award for the Best Building in Scotland. This milestone closed a period of necessary review and renewal and places RIAS in a stronger position to represent the profession as a more agile and responsive charity.

As we begin 2026 the impact of sustained hard work by volunteer members and the executive team alike is becoming clear across all our strategic priorities. This includes the largest programme of CPD we have ever delivered, supporting members to enhance their skills and meet ARB requirements. Opportunities to gain conservation accreditation have been enhanced, strengthening specialist skills and recognition. The next generation of architects in Scotland is also a key RIAS priority, and our large student membership is now better supported through coordinated career advice, mentoring and early career guidance.

Our work continues to focus on growing our members' knowledge and capability – however opportunities to develop professionally remain constrained, in part because of a procurement system that is often poorly designed and unfit for purpose. RIAS has raised these concerns with local authorities and highlighted issues in the trade press and directly with the Scottish government and its agencies. This advocacy work is vital to ensuring architects can address the climate emergency, have properly understood roles, and that the profession is valued and fairly remunerated. Delivering this agenda remains a core challenge for RIAS and for our members.

One advantage of being a more agile charity is our ability to coordinate a strong collective voice on the issues that matter. These include the climate emergency, the economic pressures following Brexit and Covid, the growing risks to Scotland's architectural heritage and the continuing debate over professional regulation. These themes informed our manifesto work and the development of our new way of working through our member advisory group Praxis. This will come into effect in 2026 and will ensure more ways for members to contribute their experience and insights to our work. This, together with our new CRM system, means we will understand more about our members and their specific needs, and will provide fresh opportunities for members to influence policy and strengthen our profession's voice.

As we enter a new year and a new chapter for RIAS, please read this Annual Report. It reflects the breadth of work underway on your behalf by volunteers and our staff. In closing I would like to thank all who have contributed to the work of RIAS pre and post the new Charter and encourage also all those who wish to play an active role in shaping the future of our profession and the organisation that represents it to join us in the years ahead.

– Karen Anderson PRIAS

1.2 Chief Executive's Annual Summary

Tamsie Thomson,
RIAS Chief Executive Officer
© Erika Stevenson

2025 was a pivotal year for the RIAS. The confirmation of our new Supplementary Royal Charter and Byelaws marked the end of a long, determined effort to modernise the organisation and the beginning of a new era in how we serve and represent Scotland's architects. As Karen has so eloquently set out, this change was hard-won and deeply collaborative. It reflects the perseverance of members, volunteers, and staff who believed that the Incorporation must evolve if it is to thrive – and who gave their time and energy to make it happen.

Operationally, this transition has been transformative. We have reshaped the organisation to be more agile, more accountable, and more closely connected to members' real-world needs. My focus throughout 2025 has been ensuring that these reforms don't simply exist on paper but become part of how we work every day. Members have been clear in their feedback: organisational change only matters if it leads to visible improvement in the support they receive. That is the standard we are committed to meeting.

A major part of this work has been strengthening our internal systems and communication. The introduction of HubSpot takes us from fragmented legacy systems to a modern, secure CRM that allows us to track member needs with far greater accuracy. For members, this means quicker responses, fewer repeated requests for information, smoother management of accreditations, and a more personalised experience. Members will start to see these practical improvements throughout 2026 as the system fully embeds.

We have also invested in the professional growth of our members at every stage of their careers. The expansion of our CPD programme – the most extensive we have ever delivered – responds directly to members' concerns about rising regulatory pressure and increasing expectations around competence. We know practices are operating under financial strain, so the growth of free and lower-cost CPD options is intentional. Our work on Conservation Accreditation and the development of new pathways in areas such as Expert Witness work aim to help practices diversify and strengthen their service offering.

Our mentoring and student programmes have also grown significantly. Careers Studio has evolved into a genuinely practical space for members – from students preparing portfolios to practitioners returning after career breaks. Members have told us that this kind of real-world support is essential, and it will continue to grow in 2026.

Advocacy continues to be both one of our greatest responsibilities and one of our greatest challenges. Members frequently express frustration about procurement, planning delays, fee erosion, and the sustainability of running a practice in the current climate. This year we have taken a more assertive stance, challenging poor practice where we see it. This includes securing the removal of prohibitive turnover thresholds on the City of Edinburgh Council Framework – a concrete win driven directly by member feedback. We also continue to press COSLA and SFT for procurement criteria that properly balance cost and quality, and we are asking the Scottish Government for clearer accountability in planning reform. These systems' issues will not be fixed overnight, but members can expect the RIAS to remain vocal, evidence-led, and persistent.

This year also saw the RIAS's voice extend beyond Scotland's borders. Representing Scotland in Copenhagen and contributing to Ukraine's rebuilding discussions in Warsaw enabled Scottish practices to be showcased internationally. The insights gained – particularly around design quality, low-carbon construction, and national support for architecture – are informing our policy work at home. Our international work is not symbolic: it helps us argue more effectively for the conditions Scottish architects need to thrive.

Closer to home, our events programme – from RIAS Live to Bookshop Lates to refreshed awards celebrations – helped reinforce the cultural and professional heartbeat of the Incorporation. The relaunch of the RIAS Review gives us a sharper, more relevant platform to reflect members' experiences, promote practice work, and host debate on the issues that matter.

Looking ahead to 2026, my priority is to build on this momentum while being honest about the pressures members are facing. Our new governance structure gives us clarity and confidence. Our new systems give us capability. But it is our members who give us purpose – and who rightly expect the RIAS to deliver practical, visible value. Together, we now have the foundations to be bolder: championing better working conditions for architects, in defending the importance of design quality, and in supporting every Chartered Architect, student, and affiliate who is part of this Incorporation.

I am incredibly grateful to our members, volunteers, trustees, Chapters, partners, and our dedicated staff team for their work throughout 2025. The passion that drives this organisation is evident in every conversation, every event, and every contribution. As we step into a new year, I am committed – and excited – to continue demonstrating that the RIAS is here to support you, advocate for you, and stand alongside you.

– Tamsie Thomson

Image opposite: RIAS Live 2025 at Dynamic Earth. © Erika Stevenson
Below: Royal Seal on Charter Renewal. © S Hay

2.0

Statement on Governance

2.1 Structure and Governing Documents

The Royal Incorporation of Architects in Scotland was constituted in Edinburgh in 1916 to "…organise and unite in fellowship the Architects of Scotland… to promote the value of architecture and architects in Scotland".

RIAS is incorporated by Royal Charter and is a charity registered in Scotland which is regulated by OSCR (the Scottish Charity Regulator).

The Royal Charter and the Byelaws are the governing documents of the Incorporation.

As the professional body for Chartered Architects in Scotland, the RIAS is the foremost professional institute in the country dealing with architecture and the built environment.

Following RIAS membership approval at the Special General meeting in June 2024, the Privy Council process to approve the new Supplementary Royal Charter finally concluded in June 2025. This resulted in Council being disbanded with the new, smaller Board of Trustees taking effect on 6th June 2025. As a smaller group, individual trustees will be more accountable to RIAS members regarding the decisions made by the Board as a whole, and in tandem with other changes will allow for members' voices to be more effectively heard through RIAS chapters, committees and the members' fora.

The new Supplementary Royal Charter and Byelaws took effect at the same time. This represented a critical milestone for the Incorporation and the culmination of seven years' work by our staff and volunteers on this project. This has helped to streamline and modernise the governance of the RIAS and facilitates a more transparent relationship between RIAS members and the leadership of the organisation.

RIAS Services Limited is the commercial arm of the Incorporation. Its Articles of Association had not been reviewed since it was incorporated in 1984. The process for concluding the approval of the new Articles concluded in early 2026.

The Incorporation is a membership body with six Chapters. Following the implementation of the new Supplementary Charter, it has the following categories of Chartered Membership: Chartered Members, Retired Chartered Members , Chartered Fellows, Retired Fellows, and the following non-Chartered classes: Students, Associates, Affiliates and Honorary Fellows. Applications for membership are approved by the Trustee Board, and Members are deemed to have signed a declaration confirming adherence to the RIAS Charter and Byelaws.

2.2 Charitable Purposes and Activities

Following the implementation of the Supplementary Royal Charter, the Objects of the Incorporation were rewritten. The revised objects now focus on the advancement of the arts, heritage, culture, and science, through:

- Promoting and facilitating the study of the various crafts, arts, and sciences connected with the principles and practice of Architecture; and
- Establishing and maintaining professional and corporate values, together with those ethical, environmental, and social justice standards which support the practice of Architecture.

The Incorporation was founded in 1916 to bring together architects who live and work in Scotland or have an interest and passion for Scottish architecture. The RIAS is the voice for Chartered Architects in Scotland. As their professional body we support and promote the value of architecture and the work of architects across Scotland. As a Scottish charity we play a unique role in assisting the creativity and experience of our members to help individuals, communities, and businesses to develop a higher quality, more sustainable built environment.

Architecture and the built environment play a large role in delivering Scotland's future and RIAS Chartered Architects can inspire and support organisations and communities to reframe their plans.

RIAS's current strategy focuses on promoting architecture through design, the people, the built environment, embedding value, collaborating, and supporting our members' voices across Scotland.

2.3 Board of Trustees, Standing Boards, Committees and Decision Making

The Incorporation is run by, and the responsibility of, the trustees who are members of the Board of Trustees (formerly members of Council) who are elected by the membership, senior committee convenors or co-opted under the terms of the Byelaws and who are charity trustees for the purposes of Scottish charity law. Please see Section 8 for details of our trustees.

Trustees have overall responsibility for the strategic management and operations of the Incorporation. Council met once in 2025 for the final time, and the Trustee Board met five times in 2025.

The trustees are supported in their work by several standing and independent advisory committees, which advise the trustees on matters such as finance, governance, and nominations (please see Section 8 for details of the standing and independent committee members). Several themed committees and working groups assist with advising on core areas of business. The commercial activities of the Incorporation are conducted by RIAS Services Limited and run by a Board of Directors (please see Section 8 for details of the RIAS Services Board of Directors).

A call for nominations – which opened and closed in April 2025 – yielded no valid nominations for the next President. RIAS Council decided at their last meeting in May that the timeline should be changed to allow the nomination window to be reopened once the Trustee Board had taken effect.

A further call for nominations for the three Nationally Elected Trustees resulted in two nominations for Peter Drummond and Andy Summers who were deemed to be elected automatically under our rules. Council decided at the same meeting that a further election should be held for the third remaining Nationally Elected Trustee position before the AGM in June 2026.

An election for the next President and the one remaining Nationally Elected Trustee will take place in early 2026.

2.4 Trustee Recruitment and Appointment

Trustees may be appointed by election from the membership, because of their appointment as a senior committee convenor or through co-option if additional skills are needed to support the organisation's activities, all in accordance with the rules set out in the Byelaws. Prior to the Supplementary Charter taking effect, Trustees could also be appointed by Chapter nomination.

The RIAS is the sole shareholder of, and operates, RIAS Services Limited, a limited company that supports the operation and activities of the organisation. The directors are appointed by the trustees. The RIAS Services Limited Board was comprised of five directors at the end of 2025 and met quarterly reporting to the trustees.

The Nominations Committee supports the nominations process for the appointment of our trustees, the directors of RIAS Services Limited, and our standing committee members. However, the ultimate decision on selection is a matter for the trustees. On appointment, new trustees are provided with a Trustee Handbook, a live document which sets out the organisations operating details alongside other key documents such as the Charter and Byelaws.

New trustees also sign Letter of Appointment which contains a declaration confirming their willingness to act as a trustee and that they are not disqualified from acting.

2.5 Governance, Risk and Compliance

The Incorporation is operated under the rules of its Royal Charter and Byelaws.

A robust Regulation structure sets out policies, procedures, and guidance to support the operation of the organisation. The RIAS has an approved Scheme of Delegated Authority. These are regularly reviewed and updated.

On an annual basis, various returns require to be completed which are completed by the staff team including – OSCR, Companies House, Scottish Lobbying Register, VAT.

We are in the process of updating our GDPR policies to tie in with the implementation of our new Customer Relationship Management system, Hubspot.

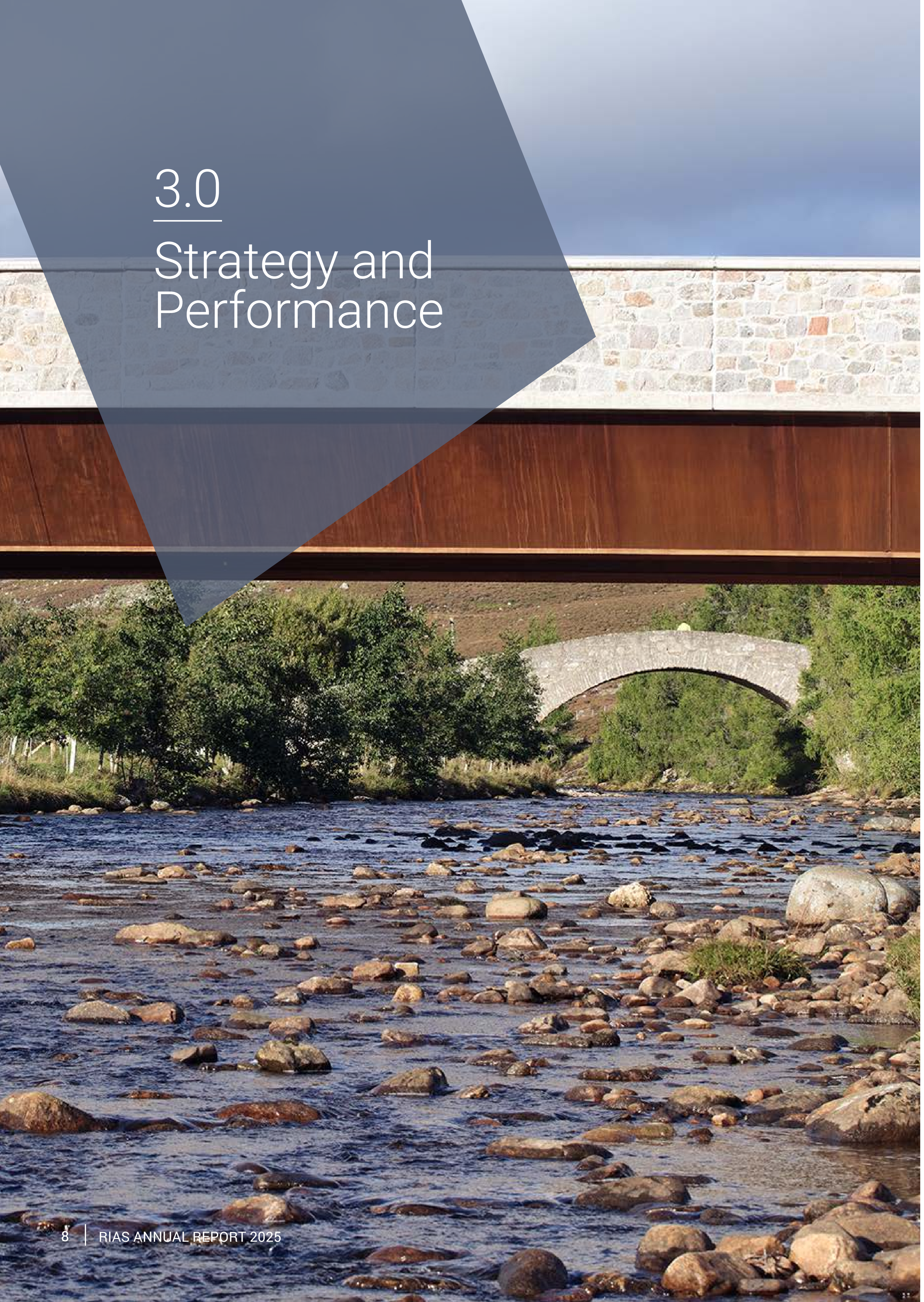
2.6 Remuneration of Key Management Personnel

Remuneration of Key Management Personnel - The aggregate cost of remuneration and benefits (including National Insurance and pension contributions) for the key management personnel of the charity being the Chief Executive Officer (CEO), Head of Operations, Head of Membership, Interim Head of Membership (from April 2025), Head of Practice and Head of Outreach for the year to 31st December 2025 was £332,754 (2024: £272,721).

2.7 Related Party Transactions

During the year, travel expenses of £3,421 (2024: £2,605 reimbursed to six) were reimbursed to five trustees. No remuneration was paid to trustees. Most trustees are members who can pay a subscription (at the same rate as other members) and use the services of the charity and the group. RIAS Services Limited is a wholly owned subsidiary of the charity. During the year costs of £310,219 (2024: £314,266) were recharged to RIAS Services Limited. The intercompany balance due to RIAS Services Limited at 31st December 2025 was £47,407 (2024: £55,652).

During the year, the charity received rental income of £875 from the EAA, with which a member of the charity's Audit & Finance Committee is also involved. The trustees confirm that the transaction was conducted on an arm's-length basis. No balances were outstanding at the year end.



3.0 Strategy and Performance

Key Achievements

This year saw substantial progress in both the Incorporation's core functions and outward-facing activities. Highlights include:

Enhanced governance

- Governance changes were completed with confirmation of the Royal Charter renewal. This ushered in a streamlined Trustee Board to replace previously unwieldy and outdated arrangements. This was the culmination of over seven years of work.

Financial stability

- The charity's financial position remained stable, despite a challenging fiscal context for the sector.

Better membership engagement tools

- A major IT project updated how members' records are managed, with a transition to a modern database, HubSpot. This will allow better communication with members and provide greater data security.

Supporting professional development

- Our Practice Team continues to deliver a comprehensive programme of free and paid-for CPD events, including collaborations with other professional bodies. Substantial progress was made in areas such as Conservation Accreditation.
- We launched Careers Studio earlier this year. What began as a resource to help students step into the workforce has grown into a hub for everyone at every level of the profession.

Policy and advocacy

- The RIAS continued to strengthen the profession's voice, regularly responding to Scottish Government consultations and providing evidence to Scottish Parliament committee inquiries.

Events and engagement

- A continuing programme of events for members, collaborating professional bodies and the public included a sold-out RIAS Live Annual Convention and a celebration of architecture in the Scottish Parliament, where the Doolan Prize was awarded.

Communications

- Work on renewing and updating key communications commenced with the relaunch of the members' magazine, *The RIAS Review*, which benefited from a refreshed design and editorial approach.

Image opposite: Gairnshiel Jubilee Bridge, Aberdeenshire, by Moxon. © Ben Addy

4.0 Progress Review and Key Activities

RIAS Live 2025 at Dynamic Earth. © Erika Stevenson

4.1 Promoting Best Practice and Professional Standards

Professional competency and excellence is at the heart of what we do. The RIAS Practice Team has continued to strengthen its role in supporting architectural practices across Scotland through a comprehensive programme of professional resources, training, and collaboration. Our strategic focus for 2025 has been to enhance value for members by expanding access to practical tools, streamlining professional guidance, and fostering engagement through CPD, mentoring, and partnership activity.

Building on feedback, we have refined our service offering to ensure resources remain relevant, accessible, and aligned with current professional challenges – from evolving legislation and procurement processes to competency and sustainability standards.

Our overarching aim remains clear: to equip practices of all sizes with the knowledge, tools, and confidence to deliver high-quality, compliant, and sustainable architectural services.

4.2 Supporting Architects and Practices

Resources and Publications

Member feedback throughout the year continued to affirm the value of RIAS bulletins, practice notes, and technical guidance, strengthening our role as a trusted professional resource for architects across Scotland.

In 2025, we significantly expanded and modernised our suite of professional tools to better support practice operations and compliance. Alongside the continuation of our bi-weekly bulletins and practice notes, several key resources were enhanced or newly introduced:

- **Appointment documents** underwent a comprehensive update, incorporating current legislative requirements and improving clarity and usability for both architects and clients.
- **Resource Schedules and Cashflow Spreadsheets** were launched to support more effective project planning and financial management, accompanied by detailed Practice Notes and dedicated CPD sessions.
- **Standardised letter and meeting templates** were developed to streamline administrative tasks and promote consistency across practice communications.

These improvements reflect our ongoing commitment to equipping members with high-quality, practical tools that strengthen professional practice and support excellence in architectural service delivery.

CPD and Professional Development

Over 1,750 attendees benefited from eighteen hours of free CPD through our Lunch and Learn series. Thirty hours of live CPD were delivered across major Practice and Conservation events in Edinburgh, Glasgow, and Stirling.

Our CPD offering has expanded both in scope and accessibility. Two full-day Practice Essentials events in Edinburgh and Glasgow delivered a total of twelve hours of structured CPD, supported by sponsorship to reduce costs for members. Eighteen free Lunch and Learn sessions offered focused training on practical issues, from technical updates to cyber security, ensuring equitable access to learning opportunities. Collaboration with the CPD Coordinator and partner institutions has enabled alignment with ARB's mandatory competence areas in Environmental Sustainability and Fire and Life Safety. The Annual Conservation Seminar in Stirling attracted 123 attendees, underscoring sustained interest in heritage and conservation practice.

Accreditation and Mentoring

The RIAS Accreditation Schemes continue to support professional excellence across Conservation, Environmental Sustainability, and Energy Design Certification. Growth in participation reflects the high value placed on recognised competence.

Conservation Accreditation reached 133 members, supported by three Applicant Seminars across the year. Participants in the Pre-Application Mentoring Scheme benefited from free, one-to-one guidance from experienced practitioners.

Work commenced on updated guidance documents and expansion into new accreditation areas such as Expert Witness and Adjudication and Mediation.

4.3 Support for Students and Graduate Architects

The RIAS Mentoring Programme continues to run at Scott Sutherland School of Architecture & Built Environment and the Mackintosh School of Architecture in partnership with members from the ASA and the GIA. Looking ahead, we plan to expand the programme to University of Dundee and

A&DS & RIAS Scottish Student Awards for Architecture Award Winners 2025. © Erika Stevenson

the DIA in 2026, followed by ESALA and the EEA in 2027, broadening opportunities for mentorship and collaboration across Scotland.

We launched Careers Studio earlier this year, and what started to help students step into the workforce has grown into a hub for everyone at every level. Whether you're just starting out, looking for your next move, or returning from a career break, Careers Studio events are designed to support members with additional resources available on the website.

In 2025 we ran webinars on:

- Writing job applications
- Optimising your LinkedIn profile
- Strategies for returning to work after a career break
- 1:1 CV and portfolio workshops

We continue to support the annual Martin Jones Scholarship Award to provide opportunities for students and graduates of Architecture at the University of Dundee to pursue a personal line of creative investigation and research involving travel.

4.4 Outreach and Advocacy for the Profession

Campaigning voice

The RIAS has continued to strengthen the profession's voice and influence, led by the Incorporation's Outreach Team, Chief Executive and President. Key areas of focus have included public procurement, planning system reform, building safety, and achieving net zero in the built environment. Notable activities include challenging hostile and unreformed procurement practices, when alerted by members.

Success includes securing changes to prohibitive minimum practice turnover thresholds on the City of Edinburgh Council Framework.

The RIAS also challenged COSLA on councils downgrading quality in tender scoring.

This work forms part of a wider programme engaging bodies such as SFT to ensure that quality, not just cost, is placed at the heart of building policy.

Investments in design, planning and procurement were at the heart of the RIAS Manifesto launched at RIAS Live by Karen Anderson in December 2025.

Policy advice and advocacy

By the end of 2025 we will have responded to over twenty Scottish Government and Parliament consultations related to construction, the planning system and the built environment.

We submitted a response to the UK Government's consultation on tackling poor payment practices – advocating for retention protection as a realistic reform that provides essential guidance, protects suppliers, without destabilising construction contracts.

We continue to engage with the Scottish Government on the state of the planning system, which remains under-resourced and contradictory.

We continue to highlight the vital role architects must play in addressing climate change and the complexities of adapting existing buildings, regularly providing evidence in the Scottish Parliament.

We gave evidence to four committees of the Scottish Parliament this year on Building Safety (May 2025), The Building Safety Levy (Nov 2025), The Built Environment Section of the Scottish Government Climate Plan (Nov 2025) and reforming contract law (Nov 2025).

Representing Scotland abroad

Alongside A&DS and architects from four Scottish practices, we were able to represent Scotland on a trade delegation to Copenhagen in June. The visit was for the 3daysofdesign Festival and provided an opportunity to highlight Scotland's creativity and innovative architecture to a global audience and to understand how Denmark has so successfully supported its architecture sector.

At the end of November, we were part of the Team Scotland delegation at the ReBuild Ukraine: Construction & Energy conference in Warsaw, which focused on the recovery projects needed to help rebuild Ukraine. Attending alongside Minister for Public Finance, Ivan McKee, and representatives from four Scottish architecture practices, this was a unique opportunity to showcase Scottish architecture and engage in meaningful collaboration to support Ukraine's reconstruction priorities.

Celebrating architectural achievements

As part of the 2025 RIAS Awards, we celebrated eleven award winners and seven special category winners with an awards celebration at the Fruitmarket Gallery in May.

The RIAS Awards shortlist, winners and special category

Karen Anderson launching the RIAS Manifesto. © S Hay

RIAS Awards Summer Reception 2025 at the Fruitmarket Gallery. © Roberto Riccuiti announcement was covered in more than forty media outlets in print, online and broadcast. This included the architectural trade and design press, as well as specialist titles and local, regional and national press.

Four of the winning projects were shortlisted for the Andrew Doolan Best Building in Scotland Awards, which was announced at the start of December in Edinburgh.

This year marks the continuation of our annual Doolan Award film series with Jim Stephenson, who has produced a dedicated two minute and interview about each shortlisted project. In the run up to the Doolan Award winner announcement, these have been revealed once a week in partnership with *Dezeen.*

The 2025 A&DS & RIAS Scottish Student Awards for Architecture celebrated four winners across the five categories. Entries from all five Scottish schools of architecture were among the shortlists and the winners were celebrated at the annual Andy MacMillan Memorial Lecture.

RIAS Events Programme

The RIAS Awards and the Andrew Doolan Best Building in Scotland Award continue to provide high-profile opportunities to showcase the very best of Scottish architecture. These awards celebrate design excellence and highlight the profession's contribution to creating places of cultural and social significance.

This year's RIAS Awards ceremony was held at the Fruitmarket Gallery in May, a building that received a RIAS Award in 2024. In December, the Doolan Award reception took place in the Scottish Parliament, a building which won the Award in 2005. This reinforced the connection between architectural achievement and civic life.

The annual student awards and Andy MacMillan Memorial Lecture returned to Civic House in Glasgow.

RIAS Live is the Incorporation's annual forum for members to come together, network, and discuss key issues affecting the profession.

This year's event took place at Edinburgh's Dynamic Earth and attracted over two hundred RIAS members, partners, and sponsors. The programme centred on "Build Back Braw", exploring the sector's response to climate change and the role of architecture in delivering a sustainable future.

2025 Architecture Celebration event at Scottish Parliament. © Tiu Makkonen

Sandy Robinson, Chief Architect, at RIAS Live 2025 held at Dynamic Earth. © Erika Stevenson

Andy MacMillan Memorial Lecture 2025. © Erika Stevenson

Book Shop Talk, Archifringe 2025. © S Hay

Collaborations

Working with professional bodies

RIAS continues to champion interdisciplinary collaboration to drive industry improvement. This included joint events with IStructE, CIBSE, HES, BEFS, CIOB, and RICS – including "Collaborate for Net Zero" and "Building Connections: Shaping the Future of Construction" – have strengthened professional networks and shared knowledge across the built environment sector.

Scottish Government Architecture & Design Scotland Review

The RIAS facilitated three workshops in Edinburgh, Glasgow, and online to support the Scottish Government's plans to reshape the mission of A&DS.

Through these sessions, practitioners expressed the need for a more focused and collaborative approach to design quality and sector vitality. These views were reflected in the Scottish Government's response, which was launched in June. RIAS aims to work with A&DS in 2026 to assist with this change in focus.

RIAS and RTPI Joint Event

The RIAS hosted a joint event with the RTPI to discuss research undertaken by Anderson Bell Christie, funded by Scottish Enterprise, A balanced approach to Net Zero.

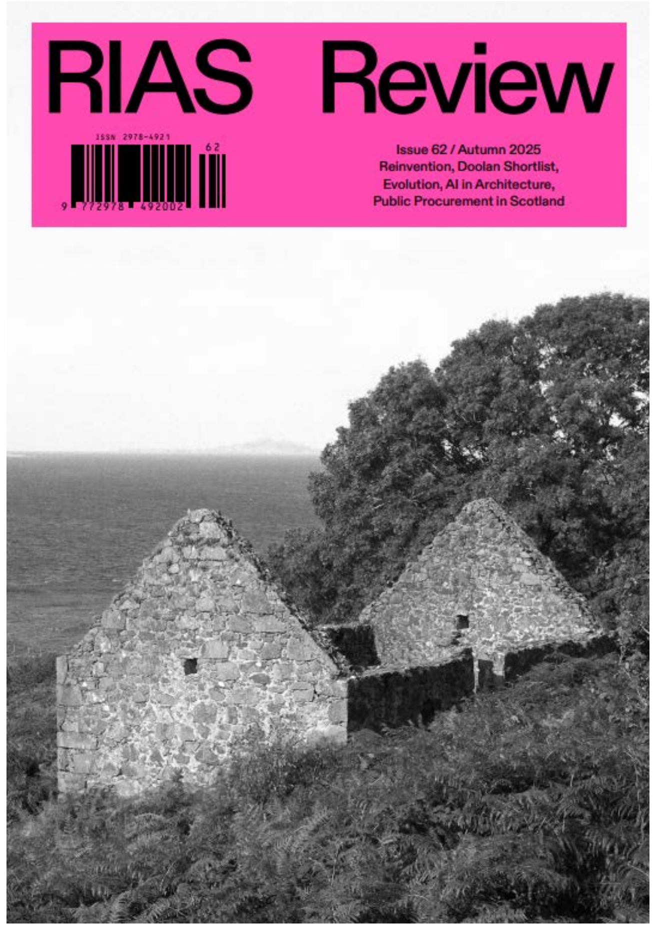
The research explored approaches that look beyond existing building regulations and highlighted the need for a place-based strategy to achieve Net Zero.

The discussion across a range of professions including landscape architects and surveyors focused on tackling embodied carbon in new builds and emphasised the importance of integrated design and planning to deliver sustainable outcomes.

Bookshop Lates Programme

The RIAS Bookshop continues to deliver a cultural programme of talks for RIAS members and the wider public, promoting debate and engagement with architecture and society. In 2025, topics included:

- Lesley Riddoch's work on hutting culture
- Building Modern Scotland
- The Housing Film
- Exploring the cultural legacy of Cumbernauld's iconic town centre
- Scotland in 100 Buildings



Autumn 2025 RIAS Review front cover.
Design by Tom Joyes, image of Croft 3 © fardaa.

- The Expressway World
- fardaa Croft 3 Building on Mull
- The Influence of the Cockburn Association
- Form Meets Fuel
- New Scottish Houses
- Glasgow from Above

Each event brought together authors and an audience of twenty to forty guests to debate and discuss issues at the intersection of architecture, culture, and society. Thanks to the authors, publishers and the RIAS member guest chairs who supported the programme.

The Bookshop also attended EICC Live - evening lecture by Dr May East "What if Women Designed the City?" The SEDA EcoMax 7 Annual lecture: ECA for the two day Interior Educators Conference 2025: Imagining Interiors.

Exhibitions

Efforts have continued to make better use of the Gallery space at Rutland Square, adjacent to the Bookshop.

This year's programme included:

- Brutal Glasgow, brought to Edinburgh from March to May, a series of images of key buildings of an era that continues to shape Glasgow.
- Muir Walker Pride celebrating its 175th anniversary with an exhibition of artefacts and images illustrating the evolution of practice.
- A public display of the four finalists for the RIAS Andrew Doolan Best Building Award 2025, closing out the year.

Magazine refresh

Following member surveys and a comprehensive review in 2025, the RIAS relaunched its quarterly magazine under the new title *RIAS Review* – the first major change in a decade. The project aimed to improve the magazine's structure and refresh its design, with the overarching goal of better showcasing the achievements of Scotland's architecture sector and highlighting the work and views of RIAS members.

While the RIAS remains committed to a print format, steps have been taken to manage print and postage costs. Edition 62, published in October, introduced a slimmer format and a more contemporary design.

4.5 Looking Ahead

The Practice Team will continue to focus on expansion of services:

- Delivering targeted resources to improve practice resilience and fee transparency.
- Expanding accreditation pathways and competency guidance.
- Strengthening collaboration with other professional bodies to promote shared standards.
- Developing affordable, high-quality CPD accessible to all members.

Work to modernise how RIAS members can get involved in advocacy activity will be taken forward in 2026. This will include updating how thematic issues are addressed, for example planning, conservation and sustainability, through greater use of online tools, more informal opportunities to share expertise via working groups, and the identification of expert convenors to lead workstreams.

RIAS also plans to host its annual conference in Glasgow in October 2026, offering places to members at affordable rates to maximise attendance.

The operation of the RIAS Bookshop will be reviewed to ensure it is optimised to meet members' needs, support the charity's objectives, and strengthen the trading performance of RIAS Services Ltd.

Work will commence in 2026 on substantive improvements to the RIAS website to ensure it meets the needs of members and the public.

5.0 Membership Overview

Andy MacMillian Memorial Lecture 2025, Civic House.
© Erika Stevenson

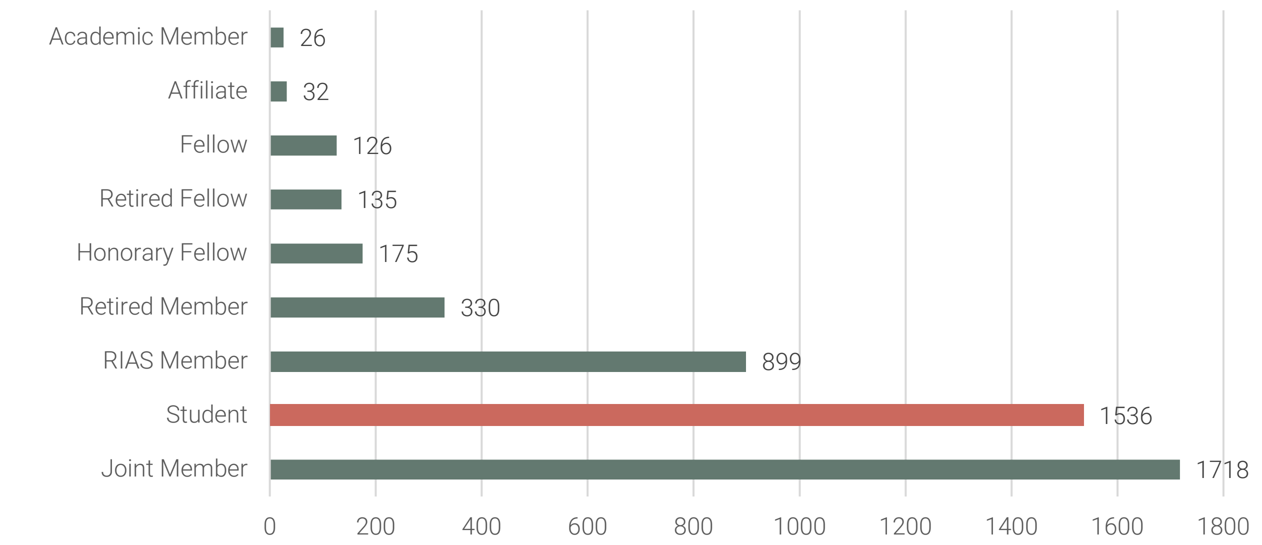
5.1 Summary

This year, we've been busy making membership stronger and more secure. The Membership Team has put in place better systems to protect member data and simplify processes, which means we can spend more time on what really matters – improving the experience for our members.

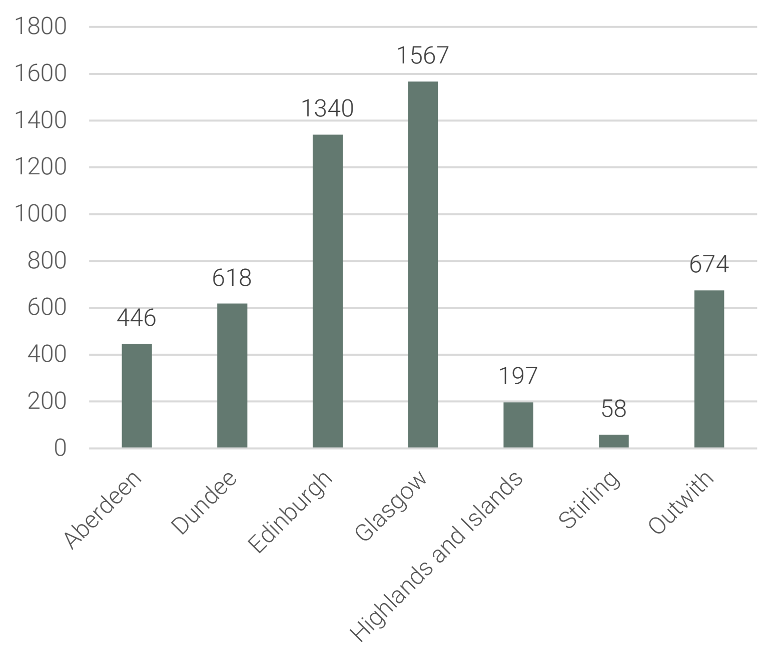
One of the biggest successes has been the surge in student membership. This growth is a great sign for the future and helps keep the profession sustainable. We've worked closely with Schools of Architecture to build strong links between education and practice, supporting academia as they navigate changes to the qualification route.

The following data was collected on 31st October 2025, marking the end of the RIAS membership subscription year. The data reflects a snapshot of members at this point in time.

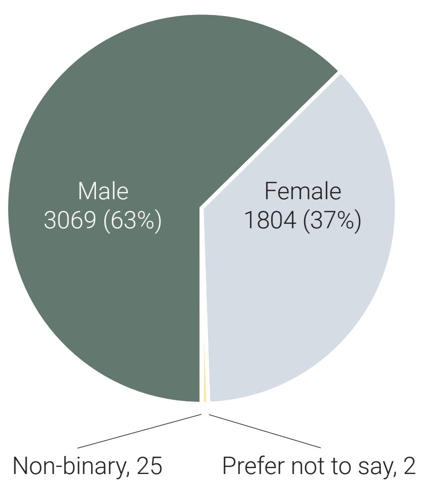
Membership by Class



Members by Chapter



Gender



5.2 Member Services

The main focus of the Membership Team in 2025 has been setting up the new CRM system, Hubspot. It will help us work smarter, track members through every stage of their career, and deliver the right support at the right time. For members, that means a smoother experience and benefits that really fit their needs. This will help support other services including accreditations, mentoring and access to CPD opportunities and RIAS events.

5.3 RIAS Chapters

In 2025, we worked closely with Chapter Presidents to strengthen support and make the most of the regional communities that are central to the RIAS mission. Chapters continue to play a vital role in connecting members locally and giving them a voice.

Across the network, Chapters delivered a wide range of activities, including awards, conferences, networking events, and socials. Getting involved with your local Chapter is one of the best ways to stay connected and make sure your views are heard.

The Chapter Presidents' Forum continued throughout 2025, providing a valuable platform to strengthen communication between RIAS and the Chapters, while fostering greater collaboration both nationally and at a local level. Looking ahead to 2026, the Forum will build on this momentum, with a stronger focus on collaborative projects across the Chapter networks to enhance member engagement and support succession planning where required.

5.4 Looking Forward

To support members into 2026 and beyond RIAS will be looking at creating a stronger sense of community and strengthening the voice of members by increasing the range of member events across every category, further highlighting ways to get involved in the work of RIAS and by growing the membership.

As agreed by trustees, RIAS will invest in additional capacity to support membership growth through more effective marketing to non members and enhanced communications designed to strengthen member retention. A critical focus will be sharpening messages to the public around the value of appointing RIAS Charted Members to oversee construction projects of all sizes.

5.5 Remembrance

RIAS would like to note the following deaths of members in 2025 and celebrate their contribution to the profession:

William Anderson RIAS RIBA
Stuart Baxter FRIAS RIBA
Ronald Bell RIAS
John Bryan RIAS
Robert Burnett FRIAS
William Cadell FRIAS
Kenneth Calman MD PhD FRSE Hon FRIAS
Lord Kenneth John Cameron of Lochbroom PC KC Hon FRIAS
Euan Colam RIAS RIBA
Richard Connell RIAS RIBA
Hugh Crawford FRIAS RIBA
John Cunningham FRIAS
John Donald FRIAS RIBA
Michael Duncan FRIAS
Ian Dunsire FRIAS RIBA
Sir Terry Farrell Hon FRIAS
Donald Forrester FRIAS
Frank Gehry Hon FRIAS
Richard Gibson FRIAS RIBA
Thomas Grant RIAS RIBA
Sir Nicholas Grimshaw CBE RA Hon FRIAS
James Haggart RIAS
Barry Heathcote RIAS
Alan Holmes RIAS
Ronald Hunter FRIAS RIBA
James Inglis RIAS
James Johnson RIAS
Angus Kerr FRIAS
James Laidlaw PPRIAS RIBA
Scott Ledingham RIAS
James MacKinnon RIAS
Forbes Marr RIAS
William Miller RIAS RIBA
Ian Mitchell FRIAS
Margaret Neil RIAS
Sir Geoff Palmer Hon FRIAS OBE
James Parr FRIAS
Angus Roberts RIAS RIBA
Alastair Salvesen MBE Hon FRIAS
William Smith FRIAS
Harry Teggin RIAS
Gordon Wilson RIAS
Andrea Wise RIAS RIBA

6.0 Financial Review

Rutland Square.

6.1 Overview

The results for the year are set out in the Statement of Financial Activities (SOFA) on page 31, which shows the consolidated income and expenditure for the charity and its subsidiary trading company, RIAS Services Limited. Separate results for the charity alone are shown in the Income & Expenditure account on page 32 and results for the subsidiary company are summarised in note 5 on page 40.

The charity generated a deficit for the year of £13,543 (2024: deficit of £26,887).

The total income amounted to £787,320 (2024: £756,263), of which £60,311 (2024: £36,072) was related to restricted projects, and £727,009 (2024: £720,191) to unrestricted funds.

At the balance sheet date, the unrestricted reserves were £816,939 (2024: £838,088), including designated funds of £296,895 (2024: £275,445), with £411,873 (2024: £404,267) in restricted funds.

6.2 Investment Policy

The Incorporation relies on advice from external investment advisers for discretionary management of its listed investments. The investment objective is to achieve a balance between income and capital growth with a medium risk strategy. The RIAS approved Gov 22 RIAS Investment Policy with a refreshed Investment Policy Statement that embraces divestment in a move towards socially responsible investment.

6.3 Reserves Policy

The Incorporation now holds one fifth of the share capital of SBCC as an unlisted investment following the completion of a share buyback arrangement.

The trustees have an approved F.8 Free Reserve Policy and Procedure – we have reserves of three months, and we are working towards free reserves of six months – please see "Going Concern and Future Prospects".

Total funds at the year ending 31st December 2025 are £1,270,045. This includes £323,497 in the endowment fund and £88,376 in restricted income funds. A total of £375,128 is held in group designated funds at the year end and includes a total of £296,895 representing the book value of tangible fixed assets and unlisted investments, which are not readily realisable, £nil designated as a contingency fund for non-routine expenditure by the chapters and £78,233 given to RIAS Services Limited in the past to fund the publication of area guides.

There remains a balance of £333,990 in the general fund representing the 'free reserves' of the charity. This is equivalent to around three months of regular unrestricted expenditure.

6.4 Going Concern and Future Prospects

The trustees have capped operating costs, whilst enabling continued improvements to be implemented across the organisation. They have prepared detailed forecasts to ensure the charity has sufficient available funds to meet its needs for the foreseeable future. The results from 2025 have maintained the organisation's financial position and free reserves to put it on a sound footing moving into 2026.

The trustees are continuing to monitor the situation closely, with monthly forecasting and review to allow them to act, if necessary, to ensure that the charity meets all liabilities as they fall due. Therefore, the financial statements have been prepared on a going concern principle.

6.5 Principal Risks and Uncertainties

The RIAS has proposed a budget for 2026 which makes provision for further streamlining and improvement across the organisation structure and operations.

The RIAS has an approved Scheme of Delegated Authority.

Remuneration for staff has been scrutinised by the Audit & Finance Committee and presented within a staff budget to the trustees as part of the annual budget.

The RIAS employs its CEO, Head of Operations, Head of Membership, Head of Practice and Head of Outreach, as the key management staff members. Due to the long-term absence of the Head of Membership, there was a requirement to make a temporary appointment in April 2025 to cover the Head of Membership role during the remainder of 2025. The remuneration for these posts was approved by the RIAS Council.

The RIAS Charity Corporate Risk Register identifies the principal risks to the organisation, the mitigation strategies and opportunities that may emerge. As of December 2025, the RIAS Board of Trustees identified the following as the most significant risks. Details of these risks and the strategy to manage these risks are as outlined below.

(1) RIAS only Membership Subscriptions –

- membership levels and income should be regularly monitored
- membership recruitment campaigns should be regularly undertaken
- monitor feedback from RIAS-only members and implement changes where needed

(2) Joint Membership Subscriptions –

- regular dialogue with RIBA
- monitor joint membership income against budget
- monitor feedback from joint members and implement changes where needed

(3) Trustee body lacks relevant skills or commitment –

- review and agree skills required
- draw up competence framework and job descriptions
- implement trustee training and induction
- review and agree recruitment processes

(4) Ineffective Organisational Structure –

- use organisation charts to create a clear understanding of roles and duties
- Scheme of Delegation, Trustee Code of Conduct and Committee Terms of Reference to be clear on the extent of authority to make decisions
- delegation and monitoring should be consistent with good practice and constitutional or legal requirements
- review structure and the need for constitutional change

(5) Loss of key staff –

- succession planning
- document systems (including email access), plans and projects
- implement training programmes
- agree notice periods and handovers
- review and agree recruitment processes
- Scheme of Delegation, Trustee Code of Conduct and Committee Terms of Reference to be clear on the extent of authority to make decisions
- investigating key person insurance requirements

The RIAS regularly reviews its approach to risks to establish whether further resources or increased measures to mitigate risk should be deployed as it continues to build a robust operating structure.

7.0 Statement of Trustees' Responsibilities

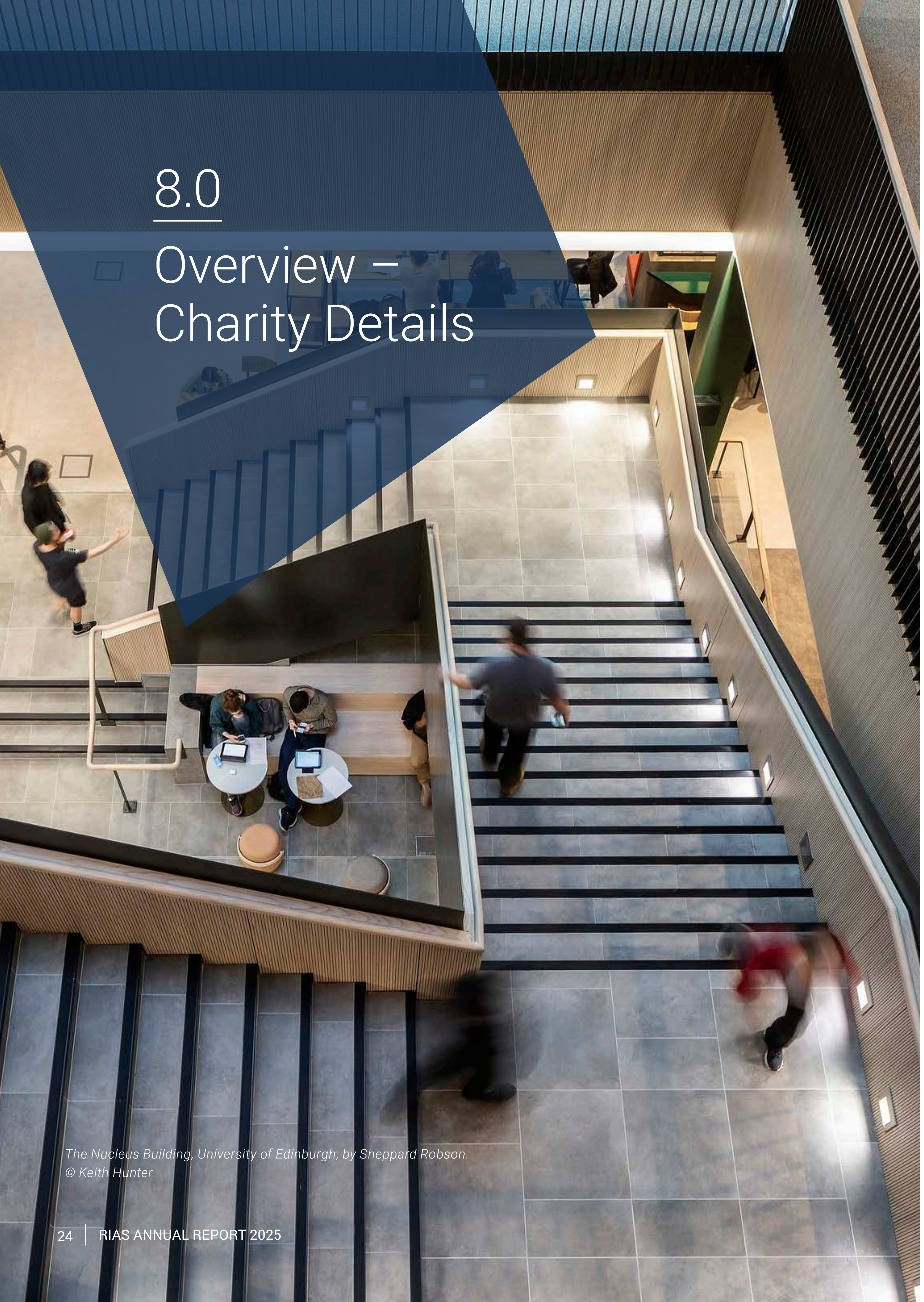
The trustees of the charity are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and the group and of the incoming resources and application of resources of the charitable group for that period. In preparing these 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 2019 (FRS 102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



8.0

Overview – Charity Details

The Nucleus Building, University of Edinburgh, by Sheppard Robson.
© Keith Hunter

Charity Name: Royal Incorporation of Architects in Scotland (known as RIAS)
Scottish Charity Reference: SC002753
Company Number: RC000483
Principal and registered office address: 15 Rutland Square, Edinburgh EH1 2BE

RIAS Trustees - Members of RIAS Council (all appointments to 5th June 2025 unless stated otherwise below):
President: Karen Anderson PRIAS RIBA
Past President: Chris Stewart PPRIAS RIBA

Chapter Presidents:

- Aberdeen Society of Architects: Andy McNair RIAS RIBA
- Dundee Institute of Architects: Fiona Canavan RIAS (to April 2025), Jenni Shanks RIAS (from April 2025)
- Edinburgh Architectural Association: Neil Middleton RIAS
- Glasgow Institute of Architects: Andrew Hadden RIAS RIBA
- Highlands & Islands Architectural Association: Eilidh Izat RIAS (from March 2025)
- Stirling Society of Architects: Sandy Lees RIAS RIBA

Chapter Representatives / Incorporation Representatives:

- Dr Richard Atkins FRIAS RIBA
- Fiona Canavan RIAS (from May 2025)
- Jocelyn Cunliffe FRIAS RIBA
- Francesco Di Domenico RIAS RIBA
- Michael Dougall FRIAS RIBA
- Peter Drummond FRIAS RIBA
- Jon Frullani RIAS RIBA (to May 2025)
- Matthew Loader RIAS
- Helen Lucas RIAS RIBA
- Guy Maxwell FRIAS
- Joanne McClelland RIAS RIBA
- Ian Muir RIAS RIBA
- Ben Rainger RIAS RIBA
- Shane Rodgers FRIAS RIBA
- Richard Slater RIAS
- Tom Stewart RIAS
- Andy Summers RIAS
- Becca Thomas RIAS RIBA

Members of RIAS Trustee Board from 6th June 2025 unless stated otherwise below:

- President: Karen Anderson PRIAS RIBA
- Past President: Chris Stewart PPRIAS RIBA
- Chair of Audit & Finance Committee: Alistair Duncan
- Chair of Governance & Policy Committee: Dr Richard Atkins FRIAS RIBA (to January 2026)
- Chair of Governance & Policy Committee: Christine Palmer FRIAS RIBA (from January 2026)
- Chair of RIAS Services Board of Directors: Professor Gordon Murray PPRIAS
- Nationally Elected Trustee: Peter Drummond RIAS RIBA
- Nationally Elected Trustee: Andy Summers RIAS
- Nationally Elected Trustee: Becca Thomas RIAS RIBA (to 25th June 2025)

Members of RIAS Services Board of Directors:

- Professor Gordon Murray PPRIAS (Chair)
- Christine Palmer FRIAS RIBA
- Douglas Read PPRIAS
- Professor Ian Wall Hon FRIAS
- Maureen Goodfellow Hon FRIAS
- Marc van Grieken (to May 2025)
- Ben Addy RIAS RIBA (from February 2026)
- Company Secretary: Tamsie Thomson CEO (to May 2026)

Members of Audit & Finance Committee:

- Alistair Duncan (Chair)
- Karen Anderson PRIAS RIBA
- Jocelyn Cunliffe FRIAS RIBA (to June 2025)
- Christina Gaiger PPRIAS RIBA
- Kenneth Lochrie RIAS
- Guy Maxwell FRIAS (to July 2025)

Members of Governance & Policy Committee:

- Dr Richard Atkins FRIAS RIBA (Chair) (to January 2026)
- Christine Palmer FRIAS RIBA (Chair from January 2026)
- Karen Anderson PRIAS RIBA
- Matthew Loader RIAS (from March 2026)
- Helen Lucas RIAS RIBA (from May 2025)
- Chris Stewart PPRIAS RIBA

Members of Nominations Committee:

- Denise Bennetts FRIAS RIBA (Chair)
- Mhairi Grant RIAS RIBA
- Catriona Hill RIAS RIBA
- Sam Patterson

Members of Chapter Presidents Forum:

- Andy McNair RIAS RIBA (to May 2026)
- Ruari Campbell RIAS (from May 2026)
- Fiona Canavan RIAS (to April 2025)
- Jenni Shanks RIAS (from April 2025)
- Neil Middleton RIAS
- Andrew Hadden RIAS RIBA (to April 2026)
- Romain Charlet RIAS RIBA (from April 2026)
- Eilidh Izat RIAS RIBA (from March 2025)
- Sandy Lees RIAS RIBA

Advisors and Partners:

- RIAS Legal Advisors: Morton Fraser MacRoberts LLP
- RIAS Accountants: Chiene & Tait LLP
- External Auditors: Whitelaw Wells
- Communications Consultants: Goodfellow Communications

Key Management Personnel:

- Tamsie Thomson, CEO
- Louise McLeod, Head of Operations
- Gregor Neil, Head of Membership
- Caroline Whitson, Interim Head of Membership (from April 2025)
- Zoe Black, Head of Practice
- Stuart Hay, Head of Outreach

9.0

Statement of Disclosure to Auditors

In so far as the Trustees are aware:

- There is no relevant audit information of which the charity's auditor is 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 auditor is aware of that information.

The Trustees' Report has been approved by the Trustees at its meeting on 13th May 2026 and signed on its behalf by:

Karen Anderson, PRIAS
President of the Royal Incorporation of Architects in Scotland

10.0 & 11.0

Independent Auditors' Report and Financial Statements

*Fairburn Tower, Easter Ross, by Simpson & Brown.
© Landmark Trust*

10.0 INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS (TRUSTEES) OF THE ROYAL INCORPORATION OF ARCHITECTS IN SCOTLAND FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion

We have audited the financial statements of The Royal Incorporation of Architects in Scotland (the 'charity') for the year ended 31 December 2025, which comprise the Consolidated Statement of Financial Activities (incorporating the Income and Expenditure Account), the charity Statement of Financial Activities (incorporating the Income and Expenditure Account),the consolidated Balance Sheet, the charity balance sheet, the Statement of Cash Flows and 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 FRS102 ' The Financial Reporting Standard applicable in the UK and 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 charity's and group affairs as at 31 December 2025 and of its incoming resources and application of the resources 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Trust 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 we have fulfilled our 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 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 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 we do not express any form of assurance conclusion thereon. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees';
- Proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 23, the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine necessary to enable the preparation of the 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 Trust'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 intend to liquidate the Trust or cease operations, or has no realistic alternative but to do so.

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 report in accordance with the Act 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were considered, reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried income testing and grants payable testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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 Report of the Auditors.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high-level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high-level concealment of the error. In this regard the following audit work was undertaken applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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 the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members 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 and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Whitelaw Wells

Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh
Midlothian
EH3 6AT

13th May 2026

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

11.0 The Royal Incorporation of Architects in Scotland

Consolidated Statement of Financial Activities (Incorporating the Income and Expenditure Account)
For the year ended 31 December 2025

Income from:	Note	Un-restricted Funds £	Restricted Income Funds £	Endowment Fund £	Total 2025 £	Total 2024 £
Charitable activities:						
Membership subscriptions	2	604,581	-	-	**604,581**	605,510
Membership activities	3	58,503	-	-	**58,503**	63,472
Awards & grants	4	22,216	53,490	-	**75,706**	47,598
Trading activities:						
Services to architects	5	237,640	-	-	**237,640**	269,778
Publications & products	5	53,962	-	-	**53,962**	62,637
Consultancy & other services	5	59,738	-	-	**59,738**	77,928
Rental income		23,489	-	-	**23,489**	17,950
Investment income	6	18,220	-	6,821	**25,041**	21,733
Total Income		1,078,349	53,490	6,821	**1,138,660**	1,166,606
Expenditure on:						
Charitable activities:						
Membership activities costs	7	747,255	-	-	**747,255**	736,745
Awards & grants expenditure costs	8	1,289	85,316	-	**86,605**	62,108
Raising funds:						
Trading activities:						
Services to architects' costs	5	227,734	-	-	**227,734**	234,216
Publications & products costs	5	76,696	-	-	**76,696**	93,067
Consultancy & other services costs	5	58,515	-	-	**58,515**	62,512
Investment manager fees		725	-	2,148	**2,873**	2,382
Other expenditure:						
Other governance costs	9	14,673	-	-	**14,673**	12,133
Total expenditure:		1,126,887	85,316	2,148	**1,214,351**	1,203,163
Net (expenditure)/income before gains on investments		(48,538)	(31,826)	4,673	**(75,691)**	**(36,557)**
Net gain on investments		34,214	-	16,329	**50,543**	**30,218**
Net (expenditure)/income		(14,324)	(31,826)	21,002	**(25,148)**	**(6,339)**
Transfers between funds		(18,430)	34,826	(16,396)	**-**	**-**
Net Movement in Funds		(32,754)	3,000	4,606	**(25,148)**	**(6,339)**
Funds brought forward		890,926	85,376	318,891	**1,295,193**	**1,301,532**
Funds carried forward	20	858,172	88,376	323,497	**1,270,045**	**1,295,193**

All activities relate to continuing operations.

There are no other recognised gains or losses in the year.

The notes on pages 35-54 form part of these financial statements.

The Royal Incorporation of Architects in Scotland

Statement of Financial Activities (Incorporating the Income and Expenditure Account)
For the year ended 31 December 2025

	Note	Un-restricted Funds	Restricted Income Funds	Endowment Fund	Total 2025	Total 2024
Income from:		£	£	£	£	£
Charitable activities:						
Membership subscriptions	2	604,581	-	-	**604,581**	605,510
Membership activities	3	58,503	-	-	**58,503**	63,472
Awards & grants	4	22,216	53,490	-	**75,706**	47,598
Rental income		23,489	-	-	**23,489**	17,950
Investment income	6	18,220	-	6,821	**25,041**	21,733
Total Income		727,009	53,490	6,821	**787,320**	756,263
Expenditure on:						
Charitable activities:						
Membership activities costs	7	747,255	-	-	**747,255**	736,745
Awards & grants expenditure costs	8	1,289	85,316	-	**86,605**	62,108
Raising funds:						
Investment manager fees		725	-	2,148	**2,873**	2,382
Other expenditure:						
Other governance costs	9	14,673	-	-	**14,673**	12,133
Total expenditure:		763,942	85,316	2,148	**851,406**	813,368
Net (expenditure)/income before gains on investments		(36,933)	(31,826)	4,673	**(64,086)**	(57,105)
Net gain on investments		34,214	-	16,329	**50,543**	30,218
Net (expenditure)/income		(2,719)	(31,826)	21,002	**(13,543)**	(26,887)
Transfers between funds		(18,430)	34,826	(16,396)	**-**	-
Net Movement in Funds		(21,149)	3,000	4,606	**(13,543)**	(26,887)
Funds brought forward		838,088	85,376	318,891	**1,242,355**	1,269,242
Funds carried forward	20	816,939	88,376	323,497	**1,228,812**	1,242,355

All activities relate to continuing operations.

There are no other recognised gains or losses in the year.

The notes on pages 35-54 form part of these financial statements.

Consolidated and Charity Balance Sheets at 31 December 2025

	Note	Group 2025	Group 2024	Charity 2025	Charity 2024
		£	£	£	£
Fixed assets					
Tangible assets	14	327,044	336,586	327,044	336,586
Listed investments	15	354,821	336,657	354,821	336,657
Unlisted investments	15	118,905	90,893	118,905	90,893
Investment in subsidiary at cost		-	-	100	100
		800,770	764,136	800,870	764,236
Current assets					
Stocks and work-in-progress	16	53,878	52,135	9,978	11,038
Debtors	17	329,232	399,028	274,943	329,999
Cash at bank and in hand		751,096	736,944	740,956	726,522
		1,134,206	1,188,107	1,025,877	1,067,559
Creditors: amounts falling due within one year	18	664,931	657,050	597,935	589,440
Net current assets		469,275	531,057	427,942	478,119
Net assets		1,270,045	1,295,193	1,228,812	1,242,355
Funds:					
Unrestricted funds					
General fund	20	333,990	385,194	370,990	410,589
Revaluation reserve	23	149,054	152,054	149,054	152,054
Designated funds	20	375,128	353,678	296,895	275,445
Total unrestricted funds		858,172	890,926	816,939	838,088
Restricted funds					
Endowment fund	20	323,497	318,891	323,497	318,891
Restricted income funds	20	88,376	85,376	88,376	85,376
Total restricted funds		411,873	404,267	411,873	404,267
Total funds		1,270,045	1,295,193	1,228,812	1,242,355

The financial statements on pages 31-54 were approved by the Trustees on 13th May 2026 and are signed on their behalf by:

President
Karen Anderson
PRIAS

Trustee

Christine Palmer FRIAS

The notes on pages 35-54 form part of these financial statements.

The Royal Incorporation of Architects in Scotland

Consolidated and Charity Statement of Cash Flows for the year ended 31 December 2025

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Cash flows from operating activities:				
Net cash (used in)/provided by operating activities	(401)	(63,516)	(119)	(63,938)
Cash flows from investing activities:				
Purchase from tangible fixed assets	(2,070)	-	(2,070)	-
Purchase of fixed asset investments	(39,184)	(692)	(39,184)	(692)
Received for sale of fixed asset investments	30,766	46,600	30,766	46,600
Interest and dividends received	25,041	21,733	25,041	21,733
Net cash provided by investing activities	14,553	67,641	14,553	67,641
Net increase in cash and cash equivalents	14,152	4,125	14,434	3,703
Cash and cash equivalents brought forward	736,944	732,819	726,522	722,819
Cash and cash equivalents carried forward	751,096	736,944	740,956	726,522
Comprising:				
Cash at bank and in hand	751,096	736,944	740,956	726,522

The Royal Incorporation of Architects in Scotland

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting Policies

Basis of preparing the financial statements

The Royal Incorporation of Architects in Scotland is an unincorporated charity, recognised as a charity for tax purposes by HMRC and registered with the Office of Scottish Charity Regulator (OSCR) under charity number SC002753. Details of the principal address can be found on page 25 of these financial statements.

The objective of the charity is to support and represent Scottish Architects

The financial statements are a consolidation of the Royal Incorporation of Architects in Scotland ('the charity') and its wholly owned subsidiary company, RIAS Services Limited (see note 5). Separate results are shown for the charity in the income & expenditure account on page 32, the balance sheet on page 33 and the Statement of Cash Flows on page 34.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity 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. The financial statements are presented in sterling.

Going concern

The charity has significant cash reserves and cash position to continue in the future. Through the nature of its operations the trustees assess that the charity is not unduly exposed to current general economic difficulties. The trustees consider that the charity will continue in operational existence for the foreseeable future and for a period of at least 12 months from the date of approval of these accounts, and they therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

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

Income from government grants is recognised in the period to which the grant relates or when a funded event takes place. Donations are recognised on receipt. Grants or donations received for a particular purpose are allocated to restricted funds.

Membership subscriptions are included in the year for which they are due.

Turnover from trading activities is stated at invoice value, excluding VAT, and is included in the period when a service is delivered, goods are made available, or an event takes place.

Investment income from bank deposits and current asset investments is accrued to the accounts date. Investment income from dividends and other sources of income are included when receivable.

Income referable to future periods or events is included as deferred income under creditors.

1. Accounting Policies (continued)

Expenditure and cost allocations

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

Wherever possible costs are attributed directly to charitable and trading activities. The remaining support and governance costs, as shown in note 10 and which cannot be attributed directly, have been allocated to the various categories of expenditure on the following bases consistent with the use of the resources:

Membership activities	75% (2024 – 75%)
Trading activities	25% (2024 – 25%)

Grants and awards are fully charged in the period when the grant is due, or the award is made. Awards are made at the time of the relevant award events in each year.

The Incorporation is registered for VAT and expenditure excludes VAT. Irrecoverable VAT, arising from exempt membership activities, exceptional items and non-business activity, is shown as a separate item under the expenditure for the relevant activity.

Tangible Fixed Assets and Depreciation

From 1 January 2000 all new tangible fixed assets have been recorded at historic cost less accumulated depreciation and any provisions for impairment. Prior to that date, the charity's heritable property, and its antiques and fine art furnishings had been restated at their open market values at January 1987 and January 1988 respectively and had subsequently reduced by depreciation on those new values. Under the transitional arrangements of FRS 102 the property, antiques and fine art furnishings continue to be treated on that basis.

Both the heritable property and the antique and fine art furnishings are depreciated at 2% per annum on a straight-line basis. The land associated with the property has not been depreciated. Other furniture, fittings and office equipment are stated at cost less depreciation which is charged by the straight-line method over the estimated useful life of each asset at the following rates:

Heritable Property	0% - 2% per annum
Furniture & Fittings	10% - 25% per annum
Office Equipment	10% - 20% per annum
Computer Equipment	25% - 50% per annum

Generally, assets costing less than £1,000 are not capitalised in the balance sheet.

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the general fund.

Fixed Asset Investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Investments in unlisted companies are stated at trustees' valuation, based on the net asset value shown by the most recent annual accounts.

Other investments, comprising a rare book purchased in 2012, are stated at trustees' valuation, which equates to cost. The item was sold in the prior year with a gain being recognised within the statement of financial activities.

1. Accounting Policies (continued)

Fixed Asset Investments (continued)

Gains and losses on revaluation or disposal of investments are recognised in aggregate in the Statement of Financial Activities. Realised gains and losses are calculated as the difference between the sales proceeds and the opening carrying value of the investments sold (or their purchase cost if acquired during the financial year). Unrealised gains and losses are calculated as the difference between fair value at the year end and the carrying value.

Stock

Stocks comprise publications and products for resale, and awards medals and stationery for future use. Stocks are stated at the lower of cost and, where applicable, estimated selling price less costs to complete and sell. At each reporting date an assessment is made for impairment and any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in the statement of financial activities ("the SOFA"). Reversals of impairment losses are also recognised in the SOFA.

Debtors

Trade and other debtors are recognised at the settlement amount due, after any trade discounts, or the amount advanced by the charity. The value is reduced by any impairment to the recoverable amount.

Current Asset Investments

Current asset investments, comprising cash on term deposit, are stated at cost. Interest on deposits is accrued to the accounts date and included in income for the year.

Creditors and provisions

Creditors and provisions are recognised at settlement amount after any trade discounts, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Pension Costs

Pension costs represent amounts payable for the accounting period under defined contribution schemes.

Taxation

As a registered charity, the Incorporation is exempt from corporation tax on its charitable activities. Generally, profits of the trading subsidiary are paid over to the charity as gift aid so that no provision for corporation tax is required.

Fund Accounting
The Unrestricted general fund can be used for any of the charitable objects at the discretion of the trustees.

Designated funds are set aside by the trustees out of unrestricted funds for specific expenditure in future periods or to represent the value of assets which are not readily realisable, so as to distinguish these from the 'free reserves', represented by the general fund.

Restricted funds can only be used for particular purposes within the objects of the charity as specified by the donor or by the terms of an appeal or application for the funds.

The Martin Jones Endowment Fund is an expendable endowment fund, as more fully described in note 21.

Financial Instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1. Accounting Policies (continued)

Basic financial assets
Basic financial assets, which include trade and other debtors, current asset investments and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets
Financial assets, other than those held at fair value through the statement of financial activities ("the SOFA"), are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the SOFA.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the SOFA.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, which include trade and other creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty
The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

The Royal Incorporation of Architects in Scotland

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting Policies (continued)

Stock provisions
As detailed above, the charity estimates provisions against the carrying values of stock. When assessing the provisions, the trustees consider factors such as sales volumes in recent years of all stock lines, sales values achieved and book cost of the stocks. The value of stock net of provisions is included on the face of the balance sheet.

Provisions are also made against publishing work in progress costs where the relevant publications are unlikely to be published in the near future.

2. Membership subscriptions	**Un-restricted Funds** £	**Restricted Income Funds** £	**Total 2025** £	**Un-restricted Funds** £	**Restricted Income Funds** £	**Total 2024** £
Joint subscriptions with RIBA	419,567	-	419,567	423,274	-	423,274
RIAS only subscriptions	185,014	-	185,014	182,236	-	182,236
	604,581	-	604,581	605,510	-	605,510

3. Membership activities income	**Un-restricted Funds** £	**Restricted Income Funds** £	**Total 2025** £	**Un-restricted Funds** £	**Restricted Income Funds** £	**Total 2024** £
Quarterly magazine	37,984	-	37,984	50,224	-	50,224
Members forum	6,159	-	6,159	3,248	-	3,248
Members forum sponsorship	14,360	-	14,360	10,000	-	10,000
	58,503	-	58,503	63,472	-	63,472

4. Awards and grants income	**Un-restricted Funds** £	**Restricted Income Funds** £	**Total 2025** £	**Un-restricted Funds** £	**Restricted Income Funds** £	**Total 2024** £
Doolan Award grant and donations	-	11,275	11,275	-	11,500	11,500
Sponsorship and other awards	-	23,500	23,500	-	16,500	16,500
Awards entry fees and other income	21,216	-	21,216	17,598	-	17,598
ASSA contributions	-	3,000	3,000	-	2,000	2,000
Grant income for international trips	-	15,715	15,715	-	-	-
Donations income	1,000	-	1,000	-	-	-
	22,216	53,490	75,706	17,598	30,000	47,598

The Royal Incorporation of Architects in Scotland

Notes to the Financial Statements for the year ended 31 December 2025

5. Trading Activities and Subsidiary Company

The trading activities of the Royal Incorporation of Architects in Scotland are run by its wholly owned subsidiary company, RIAS Services Limited (Company Number SC090513), which pays over its distributable profits to the Incorporation by gift aid. The Incorporation owns the entire issued share capital of RIAS Services Ltd, comprising 100 ordinary shares of £1 each, which is shown at its cost of £100 in the balance sheet of the charity.

The summarised results of RIAS Services Limited for the year are as follows:

	Services to Architects £	Publications and Products £	Consultancy and other £	Total 2025 £	Total 2024 £
Turnover	237,640	53,962	59,738	351,340	410,343
Direct expenditure	173,735	64,255	44,906	282,896	315,457
Administrative support costs – recharged	51,546	11,874	12,991	76,411	70,922
Audit fee	2,117	488	534	3,139	2,960
Bank charges	336	79	84	499	456
	227,734	76,696	58,515	362,945	389,795
(Loss) for the year				(11,605)	20,548
Gift aid payable to the Incorporation				-	-
Net (loss)/profit before tax				(11,605)	20,548
Tax charge				-	-
Net (loss)/profit incurred/profit retained by subsidiary company				(11,605)	20,548

The assets and liabilities of the subsidiary company at 31 December 2025 were as follows:

	2025 £	2024 £
Current assets		
Stock and work in progress	43,900	41,097
Amount due from the Incorporation	47,407	55,652
Other debtors	54,289	69,029
Cash at bank	10,141	10,422
	155,737	176,200
Current liabilities		
Creditors and accruals	(28,654)	(29,491)
Deferred income	(163,983)	(172,004)
Net (liabilities)	(36,900)	(25,295)
Share capital	100	100
Profit and loss account	(37,000)	(25,395)
Shareholder's funds	(36,900)	(25,295)

Notes to the Financial Statements for the year ended 31 December 2025

6. Investment income	Un-restricted Funds £	Restricted Income Funds £	Total 2025 £
Income from listed investments	3,533	6,821	10,354
Bank and loan interest	14,687	-	14,687
	18,220	6,821	25,041

Investment income prior year	Un-restricted Funds £	Restricted Income Funds £	Total 2024 £
Income from listed investments	3,276	6,072	9,348
Bank and loan interest	12,385	-	12,385
	15,661	6,072	21,733

7. Membership activities	2025 £	2024 £
Chapter grants and expenses	44,596	43,538
RIAS quarterly journal	59,058	73,988
Corporate costs	145,199	122,801
Events, projects and promotion	74,664	77,901
Membership staff costs	81,593	69,493
Other direct costs	7,358	21,424
Support and governance costs (note 10)	287,640	287,391
Irrecoverable VAT	47,147	40,209
	747,255	736,745

8. Awards and grants expenditure	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £
Doolan Award prize	-	16,578	-	16,578
Other awards	-	5,505	-	5,505
Awards events, judging and other	1,289	21,361	-	22,650
International trips	-	15,715	-	15,715
Staff costs	-	26,157	-	26,157
	1,289	85,316	-	86,605

Previous year costs	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Doolan Award prize	-	14,998	-	14,998
Other awards	-	10,000	-	10,000
Awards events, judging and other	1,783	12,205	-	13,988
Staff costs	-	23,122	-	23,122
	1,783	60,325	-	62,108

9. Other governance costs

The other governance costs comprise accountancy, legal and other consultancy costs arising from a special investigation and issues arising from this, as shown below.

	2025 £	2024 £
Legal advice	14,673	12,133

10. Support and governance costs	Support costs £	Governance costs £	Total 2025 £	Support costs £	Governance costs £	Total 2024 £
Management & admin staff	133,744	7,039	**140,783**	118,283	6,225	**124,508**
Office admin costs	47,369	2,493	**49,862**	38,898	2,047	**40,945**
Occupancy costs	61,607	3,242	**64,849**	84,151	4,429	**88,580**
Other administrative costs	92,416	4,864	**97,280**	86,980	4,578	**91,558**
External audit fee	8,800	-	**8,800**	9,200	-	**9,200**
Council meetings & travel	2,477	-	**2,477**	3,523	-	**3,523**
Total	346,413	17,638	**364,051**	341,035	17,279	**358,314**

Support and governance costs are allocated as follows:

	2025 £	2024 £
Membership activities (Note 7)	287,640	287,391
Trading activities (Note 5)	76,411	70,923
	364,051	358,314

11. Expenditure	2025 £	2024 £
Expenditure includes the following amounts charged:		
Auditor's remuneration - for external audit	8,800	9,200
Depreciation charge	11,546	12,037
Loss/(Gain) on disposal of fixed investments	709	(6,350)
Operating leases paid in the year	2,932	5,093

The Royal Incorporation of Architects in Scotland

Notes to the Financial Statements for the year ended 31 December 2025

12. Staff details

The average number of staff and costs (including consultant staff) for each activity during the year were:

	2025 No.	2025 Cost £	2024 No.	2024 Cost £
Membership activities (including awards)	**5**	285,526	3	249,068
Trading activities	**7**	233,806	10	243,343
Support and governance	**6**	140,784	4	124,508
Total	**18**	660,116	17	616,919

Total staff costs are analysed as follows:	2025 £	2024 £
Wages and salaries	570,543	541,551
Social security costs	61,289	49,807
Other pension costs	28,284	25,561
Total	660,116	616,919

Staff members contributing to multiple areas of activity are allocated to the area representing the highest proportion of their work.

The charity operates a defined contribution scheme for all employees. The pension cost charge has been charged to the income and expenditure account and represents the contributions payable by the company to the scheme of £28,284 (2024: £25,561). Contributions outstanding at the year-end amounted to £0 (2024: £0). The assets of the scheme are held separately from those of the company in an independently administered fund.

In 2025 one member of staff had emoluments between £80,000 and £90,000 (2024: one member of staff had emoluments between £80,000 and £90,000). In addition, an amount of £4,283 was paid into a defined contribution pension scheme for this employee (2024: £4,183).

The aggregate cost of remuneration and benefits (including NIC and pension contributions) for the key management personnel of the charity was £332,754 (2024: £272,721).

13. Related parties

Travel expenses of £3,421 (2024: £2,605 reimbursed to 6) were reimbursed to 5 Trustees during the year.

No remuneration was paid to members of Trustees.

Trustees are members who can pay a subscription and use the services of the charity and the group.

RIAS Services Limited is a wholly owned subsidiary of the charity. During the year costs of £310,219 (2024: £314,266) were recharged to RIAS Services Limited. During the year Gift Aid of £Nil (2024: £Nil) was received from RIAS Services Limited. The intercompany balance due to RIAS Services Limited at 31 December 2025 was £47,407 (2024: £55,652).

During the year, the charity received rental income of £875 from Edinburgh Architectural Association, with which a member of the charity's Audit and Finance Committee is also involved. The Trustees confirm that the transaction was conducted on an arm's-length basis. No balances were outstanding at the year end.

14. Tangible fixed assets – charity and group	Heritable Property £	Furnishings £	Furniture fittings and equipment £	Total £
Cost				
At 1 January 2025	470,591	41,375	93,314	605,280
Additions	-	-	2,070	2,070
Disposals	-	-	(29,174)	(29,174)
At 31 December 2025	470,591	41,375	66,210	578,176
Depreciation				
At 1 January 2025	159,428	27,003	82,263	268,694
Charge for year	7,012	828	3,706	11,546
On disposals	-	-	(29,108)	(29,108)
At 31 December 2025	166,440	27,831	56,861	251,132
Net book value				
At 31 December 2025	304,151	13,544	9,349	327,044
At 31 December 2024	311,163	14,372	11,051	336,586

Details of revaluations are disclosed in note 23, where assets have been revalued this value has been treated as deemed cost under the transitional arrangement of FRS102. On the 13 February 2023 a valuation was carried out on the heritable property for insurance purposes and this stated that the insurance reinstatement value of the property was £4,000,000 which is in excess of the deemed book costs

15. Fixed asset investments – Charity and Group	2025 £	2024 £
Listed securities:		
Market value at 1 January 2025	321,183	304,826
Add: Acquisition in year at cost	39,184	692
Less: Disposals at opening book value	(31,475)	-
Net gain/(loss) on revaluation	22,531	15,665
	351,423	321,183
Investment cash accounts	3,398	15,474
Market value at 31 December 2025	354,821	336,657
Historical cost at 31 December 2025	242,401	233,008
The above investments are held for the following funds:		
Martin Jones Award endowment fund	265,117	251,840
Unrestricted general fund	89,704	84,817
Market value at 31 December 2025	354,821	336,657
The above investments are analysed as follows:		
UK investments	204,733	133,894
Non-UK investments	150,088	202,763
	354,821	336,657

15. Fixed asset investments – Charity and Group (continued)

Unlisted investments:	SBCC Note (a) £	Total 2025 £	Total 2024 £
Book value at 1 January 2025	90,893	**90,893**	122,942
Less: Disposal proceeds	-	**-**	(46,600)
Net gain on sale/revaluation	28,012	**28,012**	14,551
Book value at 31 December 2025	118,905	**118,905**	90,893

(a) The Incorporation holds 2,500 shares, at a historical cost of £2,500, in Scottish Building Contract Committee Ltd, representing a one fifth share. The valuation has been based on the net asset value of the company according to its latest available balance sheet at 30 April 2025.

16. Stocks	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Bookshop and publishing stock	43,900	41,097	-	-
Medals and stationery	9,978	11,038	9,978	11,038
Book value at 31 December 2024	53,878	52,135	9,978	11,038

17. Debtors	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Due within one year:				
Trade debtors	246,013	306,756	222,614	282,054
Accrued income	36,578	58,847	5,688	14,550
Prepayments	46,641	24,228	46,641	24,198
Other debtors	-	9,197	-	9,197
	329,232	399,028	274,943	329,999

18. Creditors	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Amounts falling due within one year:				
Amount due by subsidiary company	-	-	47,407	55,652
Trade creditors	16,776	38,592	13,068	38,250
Taxation and social security	58,173	48,069	37,076	24,125
Accruals and other creditors	60,498	35,116	56,650	29,911
Deferred income	529,484	535,273	443,734	441,502
	664,931	657,050	597,935	589,440

19. Deferred Income

	Group 2025 £	Charity 2025 £
Balance as at 1 January 2025	535,273	441,502
Amounts released to income in the year	(535,273)	(441,502)
Amounts deferred in the year	529,484	443,734
Balance as at 31 December 2025	529,484	443,734

Deferred income at 31 December 2025 comprises prepaid membership, sponsorship and practice services and subscriptions income.

20. Movement in funds – Group	**At 1 January 2025** £	**Income** £	**Expend-iture** £	**Net gain on invest-ments** £	**Transfers** £	**At 31 December 2025** £
Endowment fund:						
Martin Jones Award (note 22)	318,891	6,821	(2,148)	16,329	(16,396)	323,497
Restricted income funds:						
Doolan Award	-	11,275	(26,097)	-	14,822	-
Other award funds	7,334	-	-	-	-	7,334
Awards grants	-	23,500	(43,504)	-	20,004	-
Benevolent fund	51,646	-	-	-	-	51,646
The Scottish Community Projects fund	3,428	-	-	-	-	3,428
ASSA fund	22,968	3,000	-	-	-	25,968
Scottish Government grant fund	-	15,715	(15,715)	-	-	-
Total restricted funds	404,267	60,311	(87,464)	16,329	18,430	411,873

20. Movement in funds – Group	**At 1 January 2025** £	**Income** £	**Expend-iture** £	**Net gain on invest-ments** £	**Transfers** £	**At 31 December 2025** £
Designated fund:						
Fixed asset fund	184,530	-	-	-	(6,540)	177,990
Unlisted investments	90,893	-	-	28,012	-	118,905
Future publications	78,233	-	-	-	-	78,233
Chapters contingency fund	22	-	(2,679)	-	2,657	-
Total designated funds	353,678	-	(2,679)	28,012	(3,883)	375,128
General fund	385,194	1,078,349	(1,124,208)	6,202	(11,547)	333,990
Revaluation reserve (note 23)	152,054	-	-	-	(3,000)	149,054
Total unrestricted fund	890,926	1,078,349	(1,124,208)	34,214	(18,430)	858,172
Total funds	1,295,193	1,138,660	(1,214,351)	50,543	-	1,270,045

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Notes to the Financial Statements for the year ended 31 December 2025

20. Movement in funds (continued)

Notes on Restricted funds:

The Doolan Best Building in Scotland award and 'other award funds' are funded by donations and grants and are applied for designated areas of architectural achievement.

The Benevolent Fund is for the assistance of architects or their dependents who are in financial need.

The Scottish Community Projects Fund (SCPF) provides assistance with feasibility studies for projects intended to benefit local communities. The fund is currently closed due to lack of funds and for a review of the programme.

The ASSA fund comprises funds transferred from the former Association of Scottish Schools of Architecture (ASSA) and subsequent contributions, which are to be applied in accordance with the objects of ASSA. The exact status of these funds is currently uncertain, and efforts are underway to resolve this with the donors, which may lead to reclassification of the funds in future years, once the intentions and expectations of the donors has been clarified.

The Other awards fund comprises donations/grants towards various awards and prize funds.

The Scottish Government grant fund comprises of funding provided to support international engagement and promotion activity, including overseas travel, participation in international events, and related promotional and reporting expenditure.

Notes on Designated funds:

The **fixed asset fund** represents the net book value of tangible fixed assets, net of the revaluation reserve. This distinguishes the book value of these assets from the more readily realisable assets represented by the General fund. Annual depreciation is charged to the fund and transfers made for additions and disposals.

Likewise, the **unlisted investment fund** represents the valuation of unlisted investments (see note 15), which is held in a designated fund, as not representing readily realisable assets.

The **future publications fund** represents an amount given to RIAS Services Limited for the publications of guides and other titles which have not yet been utilised.

The **Chapters contingency fund** is available for chapters to utilise throughout the year.

20. Movement in funds – Charity	**At 1 January 2025** £	**Income** £	**Expend-iture** £	**Net gain on invest-ments and revaluations** £	**Transfers** £	**At 31 December 2025** £
Endowment fund:						
Martin Jones Award (note 22)	318,891	6,821	(2,148)	16,329	(16,396)	323,497
Restricted income funds:						
Doolan Award	-	11,275	(26,097)	-	14,822	-
Other award funds	7,334	-	-	-	-	7,334
Awards grants	-	23,500	(43,504)	-	20,004	-
Benevolent fund	51,646	-	-	-	-	51,646
The Scottish Community Projects fund	3,428	-	-	-	-	3,428
ASSA fund	22,968	3,000	-	-	-	25,968
Scottish Government grant fund	-	15,715	(15,715)	-	-	-
Total restricted income funds	85,376	53,490	(85,316)	-	34,826	88,376
Total restricted funds	404,267	60,311	(87,464)	16,329	18,430	411,873
Designated fund:						
Fixed asset fund	184,530	-	-	-	(6,540)	177,990
Unlisted investments	90,893	-	-	28,012	-	118,905
Chapters contingency fund	22	-	(2,679)	-	2,657	-
Total designated funds	275,445	-	(2,679)	28,012	(3,883)	296,895
General fund	410,589	727,009	(761,263)	6,202	(11,547)	370,990
Revaluation reserve (note 23)	152,054	-	-	-	(3,000)	149,054
Total unrestricted fund	838,088	727,009	(763,942)	34,214	(18,430)	816,939
Total funds	1,242,355	787,320	851,406	50,543	-	1,228,812

20. Movement in funds – Previous year charity	**At 1 January 2024** £	**Income** £	**Expend-iture** £	**Net gain on invest-ments** £	**Transfers** £	**At 31 December 2024** £
Endowment fund:						
Martin Jones Award (note 22)	304,149	6,072	(1,785)	11,180	(725)	318,891
Restricted income funds:						
Doolan Award	-	11,500	(22,417)	-	10,917	-
Other award funds	7,334	-	-	-	-	7,334
Awards grants	-	16,500	(37,908)	-	21,408	-
Benevolent fund	51,646	-	-	-	-	51,646
SC, Community Projects	3,428	-	-	-	-	3,428
ASSA fund	20,968	2,000	-	-	-	22,968
Total restricted income funds	83,376	30,000	(60,352)	-	32,325	85,376
Total restricted funds	387,525	36,072	(62,110)	11,180	31,600	404,267
Designated fund:						
Fixed asset fund	193,567	-	-	-	(9,037)	184,530
Unlisted investments	122,942	-	-	14,551	(46,600)	90,893
Chapters contingency fund	1,643	-	(1,621)	-	-	22
Total designated funds	318,152	-	(1,621)	14,551	(55,637)	275,445
General fund	408,511	720,191	(749,637)	4,487	27,037	410,589
Revaluation reserve (note 23)	155,054	-	-	-	(3,000)	152,054
Total unrestricted fund	881,717	720,191	(751,258)	19,038	(31,600)	838,088
Total funds	1,269,242	756,263	(813,368)	30,218	-	1,242,355

21. Analysis of net assets representing funds (group)

			Unrestricted Funds			
21. Analysis of net assets representing funds (group)	**Endowment Fund** £	**Restricted Funds** £	**Designated** £	**General** £	**Revaluation Reserve** £	**Total 2025** £
Fund balances on 31 December 2025 are represented by:						
Tangible fixed assets	-	-	177,990	-	149,054	327,044
Fixed asset investments	265,117	-	118,905	89,704	-	473,726
Stock and work in progress	-	-	-	53,878	-	53,878
Debtors	-	-	-	329,232	-	329,232
Cash at bank and in hand	58,380	88,376	78,233	526,107	-	751,096
Creditors due in one year	-	-	-	(664,931)	-	(664,931)
Net assets	323,497	88,376	375,128	333,990	149,054	1,270,045

			Unrestricted Funds			
Analysis of net assets representing funds (charity)	**Endowment Fund** £	**Restricted Funds** £	**Designated** £	**General** £	**Revaluation Reserve** £	**Total 2025** £
Fund balances on 31 December 2025 are represented by:						
Tangible fixed assets	-	-	177,990	-	149,054	327,044
Fixed asset investments	265,117	-	118,905	89,804	-	473,826
Stock and work in progress	-	-	-	9,978	-	9,978
Debtors	-	-	-	274,943	-	274,943
Cash at bank and in hand	58,380	88,376	-	594,200	-	740,956
Creditors due in one year	-	-	-	(597,935)	-	(597,935)
Net assets	323,497	88,376	296,895	370,990	149,054	1,228,812

			Unrestricted Funds			
Previous year (group)	**Endowment Fund** £	**Restricted Funds** £	**Designated** £	**General** £	**Revaluation Reserve** £	**Total 2024** £
Fund balances at 31 December 2025 are represented by:						
Tangible fixed assets	-	-	184,532	-	152,054	336,586
Fixed asset investments	251,841	-	90,893	84,816	-	427,550
Stock and work in progress	-	-	-	52,135	-	52,135
Debtors	-	-	-	399,028	-	449,243
Cash at bank and in hand	67,050	85,376	78,253	506,265	-	736,944
Creditors due in one year	-	-	-	(657,050)	-	(657,050)
Net assets	318,891	85,376	353,678	385,194	152,054	1,295,193

			Unrestricted Funds			
Previous year (Charity)	**Endowment Fund** £	**Restricted Funds** £	**Designated** £	**General** £	**Revaluation Reserve** £	**Total 2024** £
Fund balances at 31 December 2025 are represented by:						
Tangible fixed assets	-	-	184,532	-	152,054	336,586
Fixed asset investments	251,841	-	90,893	84,916	-	427,650
Stock and work in progress	-	-	-	11,038	-	11,038
Debtors	-	-	-	329,999	-	380,214
Cash at bank and in hand	67,050	85,376	20	574,076	-	726,522
Creditors due in one year	-	-	-	(589,440)	-	(589,440)
Net assets	318,891	85,376	275,445	410,589	152,054	1,242,355

22. Martin Jones Scholarship Award Fund

The Martin Jones Award was originally set up as an endowment fund in 1993 from a bequest under the will of Martin Jones. Under the terms of the trust, it became an expendable endowment fund after the year 2011. The object of the fund is to advance education for the public benefit by providing an annual scholarship award for an outstanding student of Duncan of Jordanstone College of Art and Design at the University of Dundee, who submits the most creative idea for research in historical, theoretical, or modern architecture or a combination of these.

At the year end the charity committed to pay the winner a prize of £10,000 in three instalments of which the second and third were conditional at the year end and as such was not provided for in these accounts.

23. Revaluation reserve	**Excess over Book Value** £
The revaluation reserve represents the following:	
Heritable property at 15 Rutland Square independently revalued at open market value of £240,000 in January 1987 (original cost £14,527)	225,473
Antique and fine art furnishings independently revalued at open market value of £39,245 in January 1988 (original cost £1,984)	37,261
Less: Accumulated depreciation charged on revalued amount	(113,680)
Balance on revaluation reserve at 31 December 2025	149,054

24. Government grants

Assistance from government grants (including inter-governmental agencies) during the year amounted £26,989 for architectural awards (2024: £10,000).

25. Lessor Operating Lease

Total future minimum lease payments receivable under non-cancellable operating leases, for each of the following periods:

	2025	**2024**
Not later than one year	17,245	15,850
Later than one year and not later than five years	-	-
	17,245	15,850

Notes to the Financial Statements for the year ended 31 December 2025

26. Reconciliation of net income to net cash flow from operating activities

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Net income for year	(25,148)	(6,339)	(13,543)	(26,887)
Adjustments for:				
Depreciation	11,546	12,037	11,546	12,037
Loss/(gain) on disposal of fixed investments	775	(6,350)	775	(6,350)
Interest and dividends	(25,041)	(21,733)	(25,041)	(21,733)
Loss/(gains) on investments	(50,543)	(23,866)	(50,543)	(23,866)
(Increase)/decrease in investment cash	12,076	2,964	12,076	2,964
(Increase)/decrease in stock	(1,743)	(3,286)	1,060	1,202
(Increase)/decrease in debtors	69,796	(63,225)	55,056	(49,664)
Increase/(decrease) in creditors	7,881	46,282	8,495	48,359
Net cash (used in) operating activities	(401)	(63,516)	(119)	(63,938)

27. Lease commitments payable – group and charity

	2025 £	2024 £
Due paid within one year	2,683	2,803
Due paid between one and five years	5,324	7,260
	8,007	10,063

28.Consolidated statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2024

Income from:	**Note**	**Unrestricted Funds £**	**Restricted Income Funds £**	**Endowment Fund £**	**Total 2024 £**	**Total 2023 £**
Charitable activities:						
Membership subscriptions	2	605,510	-	-	**605,510**	597,740
Membership activities	3	63,472	-	-	**63,472**	55,704
Awards & grants	4	17,598	30,000	-	**47,598**	61,570
Trading activities:						
Services to architects	5	269,778	-	-	**269,778**	236,155
Publications & products	5	62,637	-	-	**62,637**	60,936
Consultancy & other services	5	77,928	-	-	**77,928**	79,560
Rental income		17,950	-	-	**17,950**	9,429
Investment income	6	15,661	-	6,072	**21,733**	14,889
Total Income		1,130,534	30,000	6,072	**1,166,606**	1,115,983
Expenditure on:						
Charitable activities:						
Membership activities costs	7	736,745	-	-	**736,745**	646,250
Awards & grants expenditure costs	8	1,783	60,325	-	**62,108**	59,042
Raising funds:						
Trading activities:						
Services to architects' costs	5	234,216	-	-	**234,216**	210,739
Publications & products costs	5	93,067	-	-	**93,067**	105,578
Consultancy & other services costs	5	62,512	-	-	**62,512**	71,219
Investment manager fees		597	-	1,785	**2,382**	2,460
Other expenditure:						
Other governance costs	9	12,133	-	-	**12,133**	22,893
Total expenditure:		1,141,053	60,325	1,785	**1,203,163**	1,118,181
Net income/(expenditure) before gains on investments		(10,519)	(30,325)	4,287	**(36,557)**	(2,198)
Net gain on investments		19,038	-	11,180	**30,218**	19,979
Net income/(expenditure)		8,519	(30,325)	15,467	**(6,339)**	17,781
Transfers between funds		(31,600)	32,325	(725)	**-**	-
Net Movement in Funds		(23,081)	2,000	14,742	**(6,339)**	17,781
Funds brought forward		914,007	83,376	304,149	**1,301,532**	1,283,751
Funds carried forward	20	890,926	85,376	318,891	**1,295,193**	1,301,532

The Royal Incorporation of Architects in Scotland

Notes to the Financial Statements for the year ended 31 December 2025

28. Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 December 2024

Income from:	Note	Un-restricted Funds £	Restricted Income Funds £	Endowment Fund £	Total 2024 £	Total 2023 £
Charitable activities:						
Membership subscriptions	2	605,510	-	-	**605,510**	597,740
Membership activities	3	63,472	-	-	**63,472**	55,704
Awards & grants	4	17,598	30,000	-	**47,598**	61,570
Rental income		17,950	-	-	**17,950**	9,429
Investment income	6	15,661	-	6,072	**21,733**	14,889
Total Income		720,191	30,000	6,072	**756,263**	739,332
Expenditure on:						
Charitable activities:						
Membership activities costs	7	736,745	-	-	**736,745**	646,250
Awards & grants expenditure costs	8	1,783	60,325	-	**62,108**	59,042
Raising funds:						
Investment manager fees		597	-	1,785	**2,382**	2,460
Other expenditure:						
Other governance costs	9	12,133	-	-	**12,133**	22,893
Total expenditure:		751,258	60,325	1,785	**813,368**	730,645
Net income/(expenditure) before gains on investments		(31,067)	(30,325)	4,287	**(57,105)**	8,687
Net gain on investments		19,038	-	11,180	**30,218**	19,979
Net income/(expenditure)		(12,029)	(30,325)	15,467	**(26,887)**	28,666
Transfers between funds		(31,600)	32,325	(725)	**-**	-
Net Movement in Funds		(43,629)	2,000	14,742	**(26,887)**	28,666
Funds brought forward		881,717	83,376	304,149	**1,269,242**	1,240,576
Funds carried forward	20	838,088	85,376	318,891	**1,242,355**	1,269,242

Glossary

Acronym	Full term	Explanation
RIAS/ Incorporation	The Royal Incorporation of Architects in Scotland	The professional body and Scottish charity representing Chartered Architects and promoting architecture across Scotland.
OSCR	Office of the Scottish Charity Regulator	Scotland's charity regulator responsible for registering and supervising charities, ensuring compliance with charity law.
CPD	Continuing Professional Development	Ongoing learning activities required to maintain and enhance professional knowledge and competence.
ARB	Architects Registration Board	The UK statutory regulator for architects, responsible for professional standards, competence requirements, and the Register of Architects.
COSLA	Convention of Scottish Local Authorities	The national association representing Scotland's local councils, including on policy areas affecting procurement and the built environment.
SFT	Scottish Futures Trust	A Scottish Government owned company focused on improving procurement, infrastructure investment, and public sector construction outcomes.
CRM	Customer Relationship Management	A digital system (HubSpot) used by RIAS to manage member data, engagement, communications, and services.
EAA	Edinburgh Architectural Association	Regional RIAS Chapter representing members across the Edinburgh area.
GIA	Glasgow Institute of Architects	Regional RIAS Chapter representing members across the Glasgow area.
DIA	Dundee Institute of Architects	Regional RIAS Chapter representing architects in Dundee and surrounding regions.
ESALA	Edinburgh School of Architecture and Landscape Architecture	A Scottish school of architecture with which RIAS collaborates for mentoring, student engagement, and early career support.
NIC	National Insurance Contributions	Statutory payments relating to UK employment; referenced within key management personnel remuneration.
UK	United Kingdom	Geographic and jurisdictional reference for governance, regulation, and legislative frameworks cited in the report.
SBCC	Scottish Building Contract Committee	The organisation responsible for publishing standard forms of building contracts used widely across Scotland.
FRS 102	Financial Reporting Standard 102	The applicable UK accounting standard governing charity financial reporting.
SORP	Statement of Recommended Practice	Guidance that supplements accounting standards for charities, detailing best practice reporting requirements.
MD	Doctor of Medicine	Honorific used in postnominals within the Remembrance section.
PhD	Doctor of Philosophy	Honorific academic doctorate used in member postnominals.
FRSE	Fellow of the Royal Society of Edinburgh	Honorary or professional fellowship recognising significant achievement in academia or public life.

Acronym	Full term	Explanation
KC	King's Counsel	Senior rank of advocate held by some honorary or late members.
PC	Privy Counsellor	A senior honorary appointment awarded by the UK Government, included in postnominals of deceased members.
CBE	Commander of the Order of the British Empire	UK national honour recognising contributions to the arts, sciences, charity, or public service.
RA	Royal Academician	A title granted by the Royal Academy of Arts to distinguished artists and architects.
OBE	Officer of the Order of the British Empire	UK national honour awarded for notable contributions to public life.
PPRIAS	Past President of the Royal Incorporation of Architects in Scotland	The title awarded to former Presidents of RIAS.
PRIAS	President of the Royal Incorporation of Architects in Scotland	The elected leader and public representative of RIAS.
FRIAS	Fellow of the Royal Incorporation of Architects in Scotland	A senior membership class recognising significant professional achievement.
RIBA	Royal Institute of British Architects	UK-wide professional body for architects, partner in joint membership arrangements.
Hon FRIAS	Honorary Fellow of the Royal Incorporation of Architects in Scotland	Conferred upon individuals of distinction who have contributed significantly to architecture or society.
EICC	Edinburgh International Conference Centre	Venue referenced in relation to external outreach and event participation by RIAS Bookshop.
SEDA	Scottish Ecological Design Association	Organisation promoting ecological and sustainable design, linked to external events attended by RIAS.
A&DS	Architecture and Design Scotland	The national body for architecture and place; engaged with RIAS on strategic design quality improvement.
RTPI	Royal Town Planning Institute	The professional institute for town planners; partnered with RIAS in joint policy and research events.
BEFS	Built Environment Forum Scotland	A network for organisations working in Scotland's built environment, collaborating with RIAS on advocacy.
IStructE	Institution of Structural Engineers	Professional body collaborating with RIAS through joint events and knowledge sharing initiatives.
CIBSE	Chartered Institution of Building Services Engineers	A professional institute partnering with RIAS on interdisciplinary CPD and sector improvement.
HES	Historic Environment Scotland	Scotland's lead public body for heritage, collaborating with RIAS particularly on conservation elated CPD.
CIOB	Chartered Institute of Building	Professional body collaborating with RIAS on built environment sector events.
RICS	Royal Institution of Chartered Surveyors	Professional institute involved in joint RIAS events and cross disciplinary engagement.