Charity registration number SC044553 (Scotland)

# SCOTTISH COUNCIL ON ARCHIVES

## ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2026

# SCOTTISH COUNCIL ON ARCHIVES

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Charity number (Scotland)**

SC044553

**Registered office**

General Register House (Room 21)
2 Princes Street
Edinburgh
EH1 3YY

**Independent examiner**

Johnston Smillie Ltd
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

**Bankers**

Bank of Scotland
300 Lawnmarket
Edinburgh

**Solicitors**

Sarah Brown Charity Law WS
Inveralmond Business Centre
6 Auld Bond Road
Perth
PH1 3FX

# SCOTTISH COUNCIL ON ARCHIVES

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## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 MARCH 2026*

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Council's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

**Objectives and activities**

The charitable purposes of the Scottish Council on Archives, as set out in its constitution are:

- To promote and support the effectiveness and efficiency of archives and records management across Scotland;
- To advance the creation, preservation and archiving of information, culture and heritage;
- To provide and advance education, training, understanding and responsible awareness of the creation, preservation and archiving of records in schools, communities and amongst professionals;
- To encourage greater access to and use of archives by the public;
- To research and assess the social and economic impact of archives and record management services; and
- To work in partnership and through networks in achieving these objectives.

The Council is funded by the Scottish Ministers to represent and advise its members, and to provide a voice of consensus on all matters affecting the Scottish archives and records management community. It acts both as a strategic agency and as a facilitator of activity on the ground. It supports historic archives in local authority record offices and elsewhere, modern records management and electronic document management, community archives, and activities such as conservation and preservation, as well as digitisation and learning. It also aims to promote archive services to the wider public by delivering and supporting a variety of archive outreach initiatives, publications, conferences and events.

**Achievements and performance**

During the period 2025-2026, the Scottish Council on Archives (SCA) has continued to support the archives and records management sector and act as a strong advocate on its behalf. The SCA has widened its network of stakeholders and collaborators and strengthened its position as an authoritative and independent voice.

The Council has delivered a full programme of capacity building, advocacy and engagement events and initiatives, working in collaboration with a wide range of partners and collaborators.

Key achievements in 2025–26 include:

- Completion of a national consultation programme on a Scottish archives and records strategy, including workshops, interviews and draft findings report.
- Publication and circulation of the SCA Annual Review, showcasing projects and collections across Scotland.
- Ongoing delivery of a full communications programme including newsletters and social media engagement.
- Delivery of a comprehensive CPD and training programme, including conservation funding, trauma-informed practice and sustainability.
- Delivery of a national Carbon Literacy training initiative to support sustainability across the archives sector.
- Successful programme of records management webinars in partnership with Scottish Government and sector bodies.
- Ongoing coordination and support for Archives Accreditation, including reviews, new applications and revised standards.
- Securing external funding and progressing development of two new national toolkits (records management and deposited collections).
- Successful delivery of the 2025 Annual Conference in Glasgow with full attendance.
- Completion of the “Made in Scotland: Business & Community Archives” project, including final report and published case studies.
- Continued delivery and expansion of the Community Stories, Community Archives project, including new project manager and training programme.
- Progression and testing of the enhanced “Your Scottish Archives” digital platform, with launch expected in 2026.
- Strengthening partnerships and sector engagement through national conferences, community programmes and cross-sector working groups.
- Completion of governance improvements, including constitution approval, risk register updates and implementation of new financial systems.

For further details on all of the Scottish Council on Archives projects please visit the website (www. scottisharchives.org.uk)

The Scottish Council on Archives receives funding from the Scottish Government via National Records of Scotland, to provide leadership for the archives and records management sector in Scotland. It builds national and international partnerships, delivers strategic advice and research and develops projects, spanning stakeholder engagement, advocacy, education, and quality improvement.

SCA acts in partnership with a wide range of archives and records management organisations including National Records of Scotland, Archives and Records Association UK and Ireland, Jisc/Archives Hub, Historic Environment Scotland, and The National Archives as well as university and local authority archives. SCA provides sectoral support, advice, guidance and training for its network of institutional and individual members and for many others working in or using Scotland's archives services including heritage organisations and community archives.

SCA has a unique role to play in providing cohesion for the diverse archives and records management sector as well as acting as a powerful advocate for archives.

**Financial review**

The Statement of Financial Activities shows a deficit in the year of £14,700 (2025: £7,528).

Income for the year was £244,510 (2025: £251,587).

Net assets have decreased from £94,705 at 31 March 2025 to £80,005 at 31 March 2026 in line with the net decrease in funds. Of these net assets, £81,930 (2025: £75,024) were unrestricted and a deficit of £1,925 (2025: surplus of £19,681) were restricted.

**Reserves policy**

The Board of Trustees have agreed a reserve target of four months' running costs. As of March 2026, this equates to approximately £65,000. The reserves are to be used only for the purposes of covering SCA's running costs in the event that the organisation experiences an income shortfall, unexpected cost increases or decides to wind up.

The Trustees are not in a position to accumulate significant reserves because the Scottish Government annual grant is intended to cover the current year's expenditure only. However, the Trustees hope that they will be able to accumulate reserves in the future from other sources of income. Unrestricted free reserves at 31 March 2026 amounted to £81,930 (2025 - £75,024).

This reserves policy and target will be reviewed on an ongoing basis.

**Major risks**

The trustees adopted a new Risk Register in January 2018 which uses a 'traffic light' approach (Red – 'Alarm'; Amber – 'Concern'; Green – 'Tolerable') to assess impact and risk and offer mitigating solutions. The Register has a full review annually, and was completely revised and simplified in early 2023.

The Risk Register is checked quarterly and updated on an ongoing basis as actions are put in place to mitigate the most serious risks.

**Plans for future periods**

The Scottish Council on Archives has decide to adopt a one-year interim strategic plan for the 2026 2027 period, with a view to developing a new three-year plan to be adopted in 2027.

SCA's annual grant will be administered by the Culture and External Affairs Directorate of Scottish Government from 1st April 2026, offering opportunities to work with Scottish Government on raising the profile of the archives and records sector and help develop a national strategy.

Going forward, SCA is reviewing its governance structure, practices and processes to ensure that trustees and senior are operating according to charity rules and guidance.

**Structure, governance and management**

The Scottish Council on Archives is a Scottish charitable incorporated organisation, registered with the Office of the Scottish Charity Regulator (OSCR), and is governed by its constitution dated 30 December 2013 (most recently amended 13 February 2026).

**Trustee induction and training**

New trustees are briefed on their legal obligations under charity law, the content of the Constitution, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Fiona Bourne | |
| Kay Foubister | |
| Chris Cassells | |
| Lesley Ferguson | |
| Craig Gauld | (Resigned 4 December 2025) |
| Natali Higgins | |
| Heather Jack | |
| Kiara King | |
| Erica Kotze | |
| Paula Larkin | |
| Alison Mason | |
| Jan Merchant | (Resigned 11 August 2025) |
| Helen Taylor | |
| Wiebke McGhee | |

The trustees' report was approved by the Board of Trustees.

Kay Foubister

Kay Foubister
**Trustee**

2 July 2026

# SCOTTISH COUNCIL ON ARCHIVES

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

## *FOR THE YEAR ENDED 31 MARCH 2026*

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

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 state of affairs of the Council and of the incoming resources and application of resources of the Council for that year.

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;
- 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; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Council 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 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF SCOTTISH COUNCIL ON ARCHIVES

I report on the financial statements of the Council for the year ended 31 March 2026, which are set out on pages 7 to 17.

**Respective responsibilities of trustees and examiner**
The Council’s trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

**Independent examiner's statement**
In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

M A P Taddei MA FCA CA
Relevant Professional Body: The Institute of Chartered Accountants in England and Wales

Johnston Smillie Ltd
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

Dated: 6 July 2026

# SCOTTISH COUNCIL ON ARCHIVES

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2026*

| | Notes | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Charitable activities | **3** | 186,281 | 58,069 | 244,350 | 185,256 | 65,816 | 251,072 |
| Investments | **4** | 160 | - | 160 | 515 | - | 515 |
| **Total income** | | 186,441 | 58,069 | 244,510 | 185,771 | 65,816 | 251,587 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | **5** | 179,535 | 79,675 | 259,210 | 178,404 | 80,711 | 259,115 |
| **Total expenditure** | | 179,535 | 79,675 | 259,210 | 178,404 | 80,711 | 259,115 |
| **Net income/(expenditure) and movement in funds** | | 6,906 | (21,606) | (14,700) | 7,367 | (14,895) | (7,528) |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 April 2025 | | 75,024 | 19,681 | 94,705 | 67,657 | 34,576 | 102,233 |
| **Fund balances at 31 March 2026** | | 81,930 | (1,925) | 80,005 | 75,024 | 19,681 | 94,705 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SCOTTISH COUNCIL ON ARCHIVES

## BALANCE SHEET

### *AS AT 31 MARCH 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **11** | | 417 | | 568 |
| **Current assets** | | | | | |
| Debtors | **12** | 76,324 | | 19,379 | |
| Cash at bank and in hand | | 25,002 | | 79,937 | |
| | | 101,326 | | 99,316 | |
| **Creditors: amounts falling due within one year** | **13** | (21,738) | | (5,179) | |
| **Net current assets** | | | 79,588 | | 94,137 |
| **Total assets less current liabilities** | | | 80,005 | | 94,705 |
| **The funds of the Council** | | | | | |
| Restricted income funds | **15** | | (1,925) | | 19,681 |
| Unrestricted funds | **16** | | 81,930 | | 75,024 |
| | | | 80,005 | | 94,705 |

The financial statements were approved by the trustees on 2 July 2026

Kay Foubister

Kay Foubister
**Trustee**

### 1 Accounting policies

**Charity information**

Scottish Council on Archives is a Scottish charitable incorporated organisation. The members of the SCIO are not required to contribute to its assets in the event of it being wound up.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Council's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The Council is a Public Benefit Entity as defined by FRS 102.

The Council has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Council. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Council has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### 1.4 Income

Income is recognised when the Council is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Council has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Council has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures and fittings | 20% straight line |
| Computers | 33% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the Council reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The Council 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.

Financial instruments are recognised in the Council's balance sheet when the Council becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors 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.

**1 Accounting policies** **(Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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 Council's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Council is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the Council'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.

### 3 Income from charitable activities

| | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|
| **Charitable activities** | | | | | | |
| Scottish Government Grant | 184,991 | - | 184,991 | 185,256 | - | 185,256 |
| Bursaries | - | 7,000 | 7,000 | - | - | - |
| NRS Supplementary Grant | - | - | - | - | 10,000 | 10,000 |
| Sector CPD (inc QHCN) | - | 1,178 | 1,178 | - | 1,470 | 1,470 |
| Community Stories | | | | | | |
| Community Archives (inc Your Scottish Archives) | - | 48,891 | 48,891 | - | 47,346 | 47,346 |
| Outreach to Ownership and ARMS | 1,290 | - | 1,290 | - | - | - |
| Community Archives | - | 1,000 | 1,000 | - | 7,000 | 7,000 |
| | 186,281 | 58,069 | 244,350 | 185,256 | 65,816 | 251,072 |

### 4 Income from investments

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Interest receivable | 160 | 515 |

### 5 Expenditure on charitable activities

| | Charitable activities 2026 £ | Charitable activities 2025 £ |
|---|---|---|
| Staff costs | 180,474 | 194,856 |
| Depreciation and impairment | 656 | 488 |
| Conferences and events | 1,303 | 985 |
| Training | 461 | 537 |
| Subscriptions | 1,806 | 1,397 |
| Support costs | 13,721 | 13,099 |
| Project costs | 60,789 | 47,753 |
| | 259,210 | 259,115 |
| **Analysis by fund** | | |
| Unrestricted funds | 179,535 | 178,404 |
| Restricted funds | 79,675 | 80,711 |
| | 259,210 | 259,115 |

### 6 Support costs allocated to activities

| | 2026 £ | 2025 £ |
|---|---|---|
| IT and office costs | 7,832 | 4,749 |
| Independent examiners fee | 4,020 | 3,840 |
| Accountancy | 816 | 3,408 |
| Legal fees | 1,053 | 1,102 |
| | 13,721 | 13,099 |

### 7 Net movement in funds

| | 2026 £ | 2025 £ |
|---|---|---|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 4,020 | 3,840 |
| Depreciation of owned tangible fixed assets | 656 | 488 |

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Council during the year.

## 9 Employees

The average monthly number of employees during the year was:

| | 2026 Number | 2025 Number |
|---|---|---|
| | 5 | 5 |

| Employment costs | 2026 £ | 2025 £ |
|---|---|---|
| Wages and salaries | 162,174 | 173,337 |
| Social security costs | 10,054 | 12,853 |
| Other pension costs | 8,246 | 8,666 |
| | 180,474 | 194,856 |

There were no employees whose annual remuneration was more than £60,000.

## 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 11 Tangible fixed assets

| | Fixtures and fittings £ | Computers £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 April 2025 | 1,948 | 1,464 | 3,412 |
| Additions | - | 505 | 505 |
| At 31 March 2026 | 1,948 | 1,969 | 3,917 |
| **Depreciation and impairment** | | | |
| At 1 April 2025 | 1,948 | 896 | 2,844 |
| Depreciation charged in the year | - | 656 | 656 |
| At 31 March 2026 | 1,948 | 1,552 | 3,500 |
| **Carrying amount** | | | |
| At 31 March 2026 | - | 417 | 417 |
| At 31 March 2025 | - | 568 | 568 |

**12 Debtors**

| **Amounts falling due within one year:** | **2026 £** | **2025 £** |
|---|---|---|
| Other debtors | 76,324 | 19,379 |

**13 Creditors: amounts falling due within one year**

| | **2026 £** | **2025 £** |
|---|---|---|
| Other creditors | 17,718 | 1,339 |
| Accruals and deferred income | 4,020 | 3,840 |
| | 21,738 | 5,179 |

**14 Retirement benefit schemes**

| **Defined contribution schemes** | **2026 £** | **2025 £** |
|---|---|---|
| Charge to profit or loss in respect of defined contribution schemes | 8,246 | 8,666 |

The Council operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Council in an independently administered fund.

**15 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | **At 1 April 2025 £** | **Incoming resources £** | **Resources expended £** | **Transfers £** | **At 31 March 2026 £** |
|---|---|---|---|---|---|
| Sector CPD (inc QHCN) | 4,651 | 1,178 | (2,798) | - | 3,031 |
| Community Stories Community Archives (inc Your Scottish Archive) | - | 48,891 | (56,163) | - | (7,272) |
| Community Archives | 5,030 | 1,000 | (3,734) | - | 2,296 |
| NRS Supplementary Grant | 10,000 | - | (10,000) | - | - |
| ARA Research and Advocacy | - | 7,000 | (6,980) | - | 20 |
| | 19,681 | 58,069 | (79,675) | - | (1,925) |

**15 Restricted funds** **(Continued)**

| Previous year: | At 1 April 2024 | Incoming resources | Resources expended | Transfers | At 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Sector CPD (inc QHCN) | 4,159 | 1,470 | (2,978) | 2,000 | 4,651 |
| Community Stories Community Archives (inc Your Scottish Archive) | 26,631 | 47,346 | (73,977) | - | - |
| Community Archives | 1,786 | 7,000 | (3,756) | - | 5,030 |
| ARMS | 2,000 | - | - | (2,000) | - |
| NRS Supplementary Grant | - | 10,000 | - | - | 10,000 |
| | 34,576 | 65,816 | (80,711) | - | 19,681 |

**16 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2025 | Incoming resources | Resources expended | Transfers | At 31 March 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Designated funds | 7,367 | - | - | - | 7,367 |
| General funds | 67,657 | 186,441 | (179,535) | - | 74,563 |
| | 75,024 | 186,441 | (179,535) | - | 81,930 |

| Previous year: | At 1 April 2024 | Incoming resources | Resources expended | Transfers | At 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Designated funds | - | - | - | 7,367 | 7,367 |
| General funds | 67,657 | 185,771 | (178,404) | (7,367) | 67,657 |
| | 67,657 | 185,771 | (178,404) | - | 75,024 |

The unrestricted operational funds are available to be spent for any purposes of the organisation; however only a small excess of funds can be generated from Scottish Government Grant income received and only from income generated by the organisation.

The unrestricted designated funds are set up to allocate funding for the specific projects of Sector Development and Your Scottish Archives.

### 17 Analysis of net assets between funds

| | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ |
|---|---|---|---|
| **At 31 March 2026:** | | | |
| Tangible assets | 417 | - | 417 |
| Current assets/(liabilities) | 81,513 | (1,925) | 79,588 |
| | 81,930 | (1,925) | 80,005 |

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|
| **At 31 March 2025:** | | | |
| Tangible assets | 568 | - | 568 |
| Current assets/(liabilities) | 74,456 | 19,681 | 94,137 |
| | 75,024 | 19,681 | 94,705 |

### 18 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).