

# THE ARCHIVES AND RECORDS ASSOCIATION (UK AND IRELAND)

England & Wales · Charity number 1041063

## Details

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**Other names** THE SOCIETY OF ARCHIVISTS

**Status** Registered

**Legal form** Charitable company

**Company number** [02969472](#)

**Registered** 1994-09-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Keep  
Creech Castle  
Taunton  
Somerset  
TA1 2DX

**Phone** 01823327030

**Email** [ara@archives.org.uk](mailto:ara@archives.org.uk)

**Website** [www.archives.org.uk](http://www.archives.org.uk)

## Activities

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**Objects:** (A)TO FOSTER THE CARE AND PRESERVATION OF ARCHIVES IN THE PUBLIC INTEREST AND PROMOTE THE BETTER ADMINISTRATION OF ARCHIVE REPOSITORIES (B)TO ADVANCE THE PROFESSIONAL EDUCATION AND TRAINING OF ARCHIVISTS, ARCHIVE CONSERVATORS AND RECORDS MANAGERS AND THOSE ENGAGED IN RELATED ACTIVITIES (C)TO COMMISSION AND SUPPORT RESEARCH INTO THE CREATION USE ADMINISTRATION AND CONSERVATION OF ARCHIVES AND THE DEVELOPMENT OF NEW TECHNIQUES AND THE PUBLICATION OF THE USEFUL RESULTS OF SUCH RESEARCH.

**Activities:** Serves the needs of archives, archive conservation and records management services, of those who work with them, and of those who use them for work or recreation.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Ireland
- Northern Ireland
- Scotland

## Finances

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| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-09-30 | £686,291 | £726,688    | £707,793 | 5         |
| 2024-09-30 | £651,098 | £579,629    | £775,857 | 5         |
| 2023-09-30 | £631,179 | £612,653    | £648,126 | 5         |
| 2022-09-30 | £544,671 | £471,214    | £599,261 | 4         |
| 2021-09-30 | £448,962 | £389,163    | -        | -         |

## Trustees

| Name                      | Role  | Appointed  |
|---------------------------|-------|------------|
| <b>Ruth Janet MacLeod</b> | Chair | 2021-06-18 |
| Adrian Stewart Gregson    |       | 2023-06-16 |
| Alexandra Katharine Hardy |       | 2024-07-22 |
| Audrey Anne Wilson        |       | 2024-09-14 |
| Julie Fleming Bon         |       | 2021-06-18 |
| Kirsty Schaper            |       | 2024-05-10 |
| Louisa Jane Elvira Blight |       | 2023-06-16 |
| Megan Beaumont            |       | 2024-09-14 |
| Randolph Perkins-Smart    |       | 2024-05-10 |
| Richard Wade              |       | 2023-06-16 |
| Robin John Payne          |       | 2025-09-12 |
| Ross Higgins              |       | 2022-07-18 |
| William Hillier Stocking  |       | 2023-06-16 |

**THE ARCHIVES AND RECORDS ASSOCIATION (UK AND IRELAND)**

England & Wales - Charity number 1041063

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# Accounts

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

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

## Archives and Records Association (UK and Ireland)

### Reference and administrative details

**For the year ended 30 September 2025**

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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

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

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

#### **References and administrative details**

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

#### **Structure, governance and management**

##### **Nature of governing document**

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

##### **Directors and Trustees**

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

##### **Recruitment and appointment of Trustees**

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

##### **Induction and training of Trustees**

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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##### **Arrangements for setting key management personnel remuneration**

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

##### **Organisational structure**

###### President

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

###### The Officers and the Board

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

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

###### Committees

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

###### Nations and Regions

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

###### Sections

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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#### **Objectives and activities**

##### **Objects and aims**

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

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

The objects of the charitable company are:

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

##### **Public benefit**

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

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

#### **Achievements and performance**

##### **Annual Review 2024-25**

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

##### **Transforming understanding**

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

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

We will:

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

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

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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##### **Speak and Represent**

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

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

##### **Responses to Government consultations and proposed legislation**

###### **UK Ministry of Justice Wills Consultation - they listened**

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

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

##### **Local Government Devolution proposals**

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

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

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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

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

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

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

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

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

### **Discussions with UK Government Ministers**

#### **Heritage Minister**

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

#### **Policing Minister**

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

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

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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##### **Department for Education**

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

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

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

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

##### **Advocacy in Ireland**

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

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

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

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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#### **Responses to media on a variety of topics**

##### **The One Show**

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

##### **The Guardian / Long Lost Families**

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

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

#### **Other political lobbying**

##### **Level 7 Apprenticeship funding decision**

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

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

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

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

#### **Celebrate and Engage**

##### **Awards**

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

##### **Archive Service Volunteering Award**

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

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

## Archives and Records Association (UK and Ireland)

### Report of the trustees

#### For the year ended 30 September 2025

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The full list of nominations was:

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

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

#### ARA Excellence Awards

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

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

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

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

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

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

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

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

Sam Bartle - Distinguished Service in Digital Archives

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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Shirley Jones – Distinguished Service in Archive Conservation

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

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

Linda Ramsay – Distinguished Service in Archive Conservation

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

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

### **Community Archive and Heritage Group Awards (CAHG)**

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

The following groups were Group of the Month:

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

### **Campaigns**

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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##### **Conferences and events**

###### **ARA Conference 2025**

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

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

###### **Community Archive and Heritage Group Conference 2025**

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

##### **Other conferences and events**

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

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

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

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

##### **Inspiring education, skills and development**

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

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

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

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

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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##### **Discover**

###### **Archive Conservation Training Scheme review**

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

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

##### **Careers hub**

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

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

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

##### **Review of competency framework**

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

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

## **Archives and Records Association (UK and Ireland)**

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

#### **ARA Ireland Survey**

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

#### **Learn and Develop**

##### **Training events**

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

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

##### **Leadership summit**

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

##### **Rapid Response Collecting**

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

##### **Online resources**

In 2024-25 ARA produced three online resources:

- Negotiation and Persuasion online course;

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

[You can read more here.](#)

- Collections Care toolkit; and

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

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

## **Archives and Records Association (UK and Ireland)**

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- Guidelines for cataloguing and recording seals.

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

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

#### **ARA Conference**

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

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

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

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

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

#### **Professional registration**

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

#### **Archive Conservation Training Scheme**

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

#### **Meeting the digital challenge**

In our 2020-2025 Strategy under the heading, MEETING THE DIGITAL CHALLENGE we said:

ARA will address the wider digital challenge that the record-keeping and user communities face and put digital at the heart of our workforce development.

## Archives and Records Association (UK and Ireland)

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We will:

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

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

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

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

#### Drive

##### Grants for AI research

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

The grants have been awarded to:

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

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

#### Enable

##### Dedicated programming at ARA 2025 Conference

Including sessions on:

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

## **Archives and Records Association (UK and Ireland)**

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##### **Dedicated programming at ARA 2025 Conference**

We continue to collaborate with RIMPA and ARMA.

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

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

##### **Ensuring a fit for purpose organisation**

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

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

We will be:

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

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

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

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

##### **Efficient and Effective**

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

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

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

##### **Responsive**

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

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

## **Archives and Records Association (UK and Ireland)**

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#### **For the year ended 30 September 2025**

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

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

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

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

#### **Support for ARA groups**

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

#### **Sustainable**

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

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

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

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

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

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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##### **Activities in Scotland**

###### **ARA Scotland**

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

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

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

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

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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

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

#### **CAHG Scotland**

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

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

#### **Highlights**

##### **Webinar Series: Connecting Communities**

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

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

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

##### **In-person conference**

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

##### **Collection Care Training**

Hands-on workshops delivered by accredited conservators included:

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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##### **Impact and looking ahead**

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

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

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

##### **Financial information and future plans**

###### **Fundraising**

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

###### **Future plans**

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

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

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

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

## **Archives and Records Association (UK and Ireland)**

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

#### **Financial review**

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

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

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

#### **Policy on reserves**

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

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

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

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

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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##### **Investment policy and objectives**

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

##### **Relationships with related parties**

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

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

##### **Objectives and policies**

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

##### **Cash flow risk**

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

##### **Credit risk**

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

##### **Liquidity risk**

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

##### **Statement of responsibilities of the trustees**

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

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the charity and the group for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

## **Archives and Records Association (UK and Ireland)**

### **Report of the trustees**

#### **For the year ended 30 September 2025**

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

In so far as the trustees are aware:

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

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

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

#### **Auditors**

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

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

*Ruth MacLeod*

Ruth MacLeod - Chair

## **Independent auditors' report**

### **To the members and trustees of**

#### **Archives and Records Association (UK and Ireland)**

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##### **Opinion**

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

In our opinion, the financial statements:

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

##### **Basis for opinion**

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

##### **Conclusions relating to going concern**

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

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

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

##### **Other information**

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

## **Independent auditors' report**

### **To the members and trustees of**

#### **Archives and Records Association (UK and Ireland)**

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

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of the trustees**

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

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

## **Independent auditors' report**

### **To the members and trustees of**

#### **Archives and Records Association (UK and Ireland)**

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##### **Our responsibilities for the audit of the financial statements**

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

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

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

(1) We obtained an understanding of the legal and regulatory framework that the group and parent charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the group and parent charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

## **Independent auditors' report**

### **To the members and trustees of**

#### **Archives and Records Association (UK and Ireland)**

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

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

#### **Use of our report**

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

*William Guy Blake*

Date: 10 March 2026

**William Guy Blake ACA**  
**(Senior Statutory Auditor)**

For and on behalf of:

**GODFREY WILSON LIMITED**

Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

**Archives and Records Association (UK and Ireland)**

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

**For the year ended 30 September 2025**

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

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

## Archives and Records Association (UK and Ireland)

### Consolidated and parent balance sheets

As at 30 September 2025

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

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

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

*Ruth MacLeod*

Ruth MacLeod - Chair

**Archives and Records Association (UK and Ireland)**

**Consolidated statement of cash flows**

**For the year ended 30 September 2025**

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

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

## **Archives and Records Association (UK and Ireland)**

### **Notes to the financial statements**

**For the year ended 30 September 2025**

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#### **1. Accounting policies**

##### **a) General information and basis of preparation**

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

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

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

##### **b) Group accounts**

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

##### **c) Going concern basis of accounting**

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

##### **d) Income**

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

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

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

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

#### For the year ended 30 September 2025

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##### 1. Accounting policies (continued)

###### e) Donated services and facilities

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

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

###### f) Interest receivable

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

###### g) Funds accounting

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

###### h) Expenditure and irrecoverable VAT

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

###### i) Allocation of support costs

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

###### j) Intangible fixed assets

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

Computer software

5 years

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

#### For the year ended 30 September 2025

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##### 1. Accounting policies (continued)

###### k) Tangible fixed assets

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

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

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

###### l) Stock

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

###### m) Debtors

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

###### n) Current asset investments

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

###### o) Cash at bank and in hand

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

###### p) Creditors

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

###### q) Financial instruments

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

###### r) Pension costs

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

###### s) Foreign currency transactions

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

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

#### For the year ended 30 September 2025

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##### 1. Accounting policies (continued)

##### t) Accounting estimates and key judgements

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

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

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

##### 2. Prior period comparatives: statement of financial activities

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

# Archives and Records Association (UK and Ireland)

## Notes to the financial statements

For the year ended 30 September 2025

### 3. Income from charitable activities

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

#### Prior period comparative:

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

### 4. Income from other trading activities

|                                                   | 2025<br>Total<br>£ | 2024<br>Total<br>£ |
|---------------------------------------------------|--------------------|--------------------|
| Sponsorship                                       | <b>46,882</b>      | 44,328             |
| <b>Total income from other trading activities</b> | <b>46,882</b>      | <b>44,328</b>      |

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

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

#### For the year ended 30 September 2025

##### 5. Government grants

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

##### 6. Total expenditure

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

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

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

For the year ended 30 September 2025

#### 6. Total expenditure (continued)

##### Prior period comparative

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

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

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

#### For the year ended 30 September 2025

##### 7. Net movement in funds

This is stated after charging:

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

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

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

##### 8. Staff costs and numbers

Staff costs were as follows:

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

|                                                      |             |             |
|------------------------------------------------------|-------------|-------------|
| Employees earning more than £60,000 during the year: | 2025<br>No. | 2024<br>No. |
|------------------------------------------------------|-------------|-------------|

|                             |          |          |
|-----------------------------|----------|----------|
| Between £60,000 and £70,000 | <u>1</u> | <u>1</u> |
|-----------------------------|----------|----------|

The key management personnel of the charitable company comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £76,347 (2024: £73,372).

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

##### 9. Taxation

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

**Archives and Records Association (UK and Ireland)**

**Notes to the financial statements**

**For the year ended 30 September 2025**

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

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

#### For the year ended 30 September 2025

#### 12. Investments

*Listed investments - charity and group*

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

*Unlisted investments - charity only*

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

#### 13. Subsidiary undertakings

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

|                                                 | 2025<br>£           | 2024<br>£           |
|-------------------------------------------------|---------------------|---------------------|
| Turnover                                        | 26,740              | 28,112              |
| Cost of sales                                   | <u>(21,762)</u>     | <u>(18,828)</u>     |
| Gross profit                                    | 4,978               | 9,284               |
| Administrative expenses                         | (1,828)             | (1,568)             |
| Other operating income                          | <u>285</u>          | <u>-</u>            |
| Operating profit                                | 3,435               | 7,716               |
| Interest payable                                | <u>-</u>            | <u>(8)</u>          |
| Profit on ordinary activities                   | 3,435               | 7,708               |
| Retained earnings brought forward in subsidiary | 7,708               | 4,384               |
| Gift aid to parent undertaking                  | <u>(7,708)</u>      | <u>(4,384)</u>      |
| Profit for financial year                       | <b><u>3,435</u></b> | <b><u>7,708</u></b> |

The aggregate of the assets, liabilities and funds was:

|                     | 2025<br>£           | 2024<br>£           |
|---------------------|---------------------|---------------------|
| Current assets      | 26,925              | 25,429              |
| Current liabilities | <u>(23,489)</u>     | <u>(17,720)</u>     |
| Total net assets    | <b><u>3,436</u></b> | <b><u>7,709</u></b> |

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

#### For the year ended 30 September 2025

##### 14. Parent charity

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

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

##### 15. Debtors

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

##### 16. Current asset investments (group and charity)

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

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

##### 17. Creditors: amounts falling due within 1 year

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

# Archives and Records Association (UK and Ireland)

## Notes to the financial statements

For the year ended 30 September 2025

### 18. Deferred income

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

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

### 19. Analysis of group net assets between funds

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

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

For the year ended 30 September 2025

#### 20. Movement in funds - Group

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

#### Purposes of restricted funds

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ellis Fund                  | Fund given to the Association to make occasional awards for special or distinguished service. The granting of such an award is discretionary. Movement in the related investments also pass through this fund. The original endowment received was £1,000 and, under the terms of the endowment, the charity is not permitted to spend the capital.                                                                                                                                                                                                                                                                                                         |
| The National Archives grant | Given to fund support for the archives sector. Late payment of the grants over the last three years has resulted in the balance building up. Plans are in place to spend down the grant balance with work on a comprehensive leadership training programme, development of a Career's Hub, publishing guidance on the impact of physical disability on career development, publishing guidance on the impact of mental health on career development, and through work undertaken by the Community Archives and Heritage Group, by the Volunteering Awards, awarding of grants to pay for modules to support people's career development and other projects. |

## Archives and Records Association (UK and Ireland)

### Notes to the financial statements

#### For the year ended 30 September 2025

#### 20. Movement in funds - Group (continued)

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

#### 21. Financial instruments at fair value

|                                         | The group      |           | The charity    |           |
|-----------------------------------------|----------------|-----------|----------------|-----------|
|                                         | 2025<br>£      | 2024<br>£ | 2025<br>£      | 2024<br>£ |
| Financial assets measured at fair value | <b>546,244</b> | 573,911   | <b>546,244</b> | 546,244   |

Financial assets measured at fair value comprise listed investments.

#### 22. Related party transactions

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

**THE ARCHIVES AND RECORDS ASSOCIATION (UK AND IRELAND)**

England & Wales - Charity number 1041063

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# Accounts

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**Archives and Records Association (UK and Ireland)**  
(A Charitable Company Limited by Guarantee)

**Annual Report and Financial Statements**

**For the Year Ended 30 September 2024**

**Company Number: 02969472**  
**Charity Registered in England and Wales Number: 1041063**  
**Office of the Scottish Charity Regulator Number: SC041671**

# Archives and Records Association (UK and Ireland)

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For the Year Ended 30 September 2024

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## **Archives and Records Association (UK and Ireland)**

Reference and Administrative Details

For the Year Ended 30 September 2024

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### **Trustee Directors**

L Blight  
J Bon  
A Gregson  
M Guest  
J Hancock  
A Hardy  
R Higgins  
R MacLeod  
R Perkins-Smart  
K Schaper  
W Stocking  
R Wade  
A Wilson

### **Company Secretary**

J S Chambers

### **Chief Executive**

J S Chambers

### **Charity Number (England & Wales)**

1041063

### **Charity Number (Scotland)**

SC041671

### **Company Number**

02969472

### **Principal Address and Registered Office**

Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

### **Auditors**

Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

### **Bankers**

National Westminster Bank Plc  
13 Market Place  
Reading  
Berkshire  
BG1 2EP

## **Archives and Records Association (UK and Ireland)**

### **Trustee Directors' Report**

For the Year Ended 30 September 2024

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The Trustees, who are also directors for the purposes of the Companies Act, present their report and the financial statements of the charity for the year ended 30 September 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

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

### **References and Administrative Details**

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

### **Structure, governance and management**

#### **Nature of governing document**

The Archives and Records Association (UK and Ireland) is a company registered in England and Wales limited by guarantee (number 02969472), a charity registered in England and Wales (No 1041063) and a charity registered in Scotland (No SC041671). It is governed by its Memorandum and Articles of Association.

#### **Directors and Trustees**

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

The Trustees serving during the year and since the year-end are as follows:

|                          |                               |
|--------------------------|-------------------------------|
| L J E Blight             |                               |
| J F Bon                  |                               |
| K Downing                | (resigned 14 June 2024)       |
| A S Gregson              |                               |
| M Guest                  | (appointed 14 September 2024) |
| J M Hancock              | (appointed 14 September 2024) |
| A K Hardy                | (appointed 22 July 2024)      |
| R Higgins                |                               |
| R J MacLeod (Vice Chair) |                               |
| A R Nicoll (Chair)       | (resigned 13 September 2024)  |
| D A Powell               | (resigned 21 July 2024)       |
| S A Scarth               | (resigned 22 July 2024)       |
| K Schaper                | (appointed 10 May 2024)       |
| R Perkins-Smart          | (appointed 10 May 2024)       |
| W H Stocking             | (appointed 16 June 2023)      |

## **Archives and Records Association (UK and Ireland)**

### **Trustee Directors' Report**

For the Year Ended 30 September 2024

---

#### **Directors and Trustees (contd.)**

E J Thompson-Macrae

(resigned 14 June 2024)

R Wade

A A Wilson

(appointed 14 September 2024)

#### **Recruitment and appointment of trustees**

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

#### **Induction and training of trustees**

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

#### **Arrangements for setting key management personnel remuneration**

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

#### **Organisational structure**

##### President

The President, is normally an eminent member of the profession. Aileen Ireland was appointed the President of the Archives and Records Association (UK & Ireland) in August 2020 and resigned on 13th September 2024 at the end of her term.

##### The Officers and the Board

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

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

## **Archives and Records Association (UK and Ireland)**

### **Trustee Directors' Report**

For the Year Ended 30 September 2024

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#### Committees

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

#### Nations and Regions

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

#### Sections

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

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

#### **Objectives and activities**

##### **Objects and aims**

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

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

The objects of the charitable company are:

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

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#### **Public benefit**

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

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

#### ***Achievements and performance***

##### ***Equity, Diversity and Inclusion***

ARA continues to support EDI initiatives and held a number of events over the reporting period including, in January 2023, hosting and taking part in a "Diversifying Recruitment in heritage and archives" online discussion. ARA South East and London also ran two webinars on knowledge sharing around decolonising and inclusive collections.

A Workforce Survey commissioned by ARA and others in 2015 indicated that once people with physical disability entered the sector their career progression did not appear to be negatively impacted by their disability. However, over the intervening years it has become apparent that many potential entrants to the record keeping sector were unsuccessful in breaking into it and left before securing their first job. In order to research the true impact of having a physical disability on entrants to the profession ARA invited consultants to tender for a project which aims to understand the true impact of having a physical disability on entrants to the profession, identifying barriers and challenges and develop and deliver appropriate guidance to the sector to overcome the identified barriers and challenges. The tender was announced in July 2024 and a consultant appointed towards the end of that year. The results of the project are expected in 2025.

ARA continues to directly support members through bursaries for the annual conference, grants through the international bursaries scheme and financial help through the Cost of Living Fund which enables members to maintain their membership or pay for training.

The Diversity Allies Accessibility and the Archives blog series continued throughout the year.

The ARA Conference in Birmingham saw a number of presentations looking at this area of work and once again featured an 'Is it Okay' session – this year focussing on LGBTQI+ issues.

In January 2024 ARA published its Equity, Diversity and Inclusion Strategic Direction report.

##### ***Transforming Understanding***

ARA continued to work to advocate for the record-keeping sector and consulted with government on a number of issues:

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- During the Conservative government which ended with the prorogation of parliament on 30 May 2024 a GDPR Bill had reached the Lords. At that point, thanks to representations from ARA (amongst others) it still contained a 'purpose' for archiving in the public interest but other parts of the proposed Bill were still of concern to many of ARA's members. A blog post for the Campaign for Records outlined these. The Bill 'fell' at the end of the parliament. However, a Data Rights and Usage Bill has been tabled by the incoming Government to replace it.
- In December 2023 the Ministry of Justice opened a consultation on their proposed digitisation and disposal of original wills. ARA campaigned against this and publicised its own response in February 2024. More than a 1,000 individuals and organisations answered the call for the consultation and were overwhelmingly opposed to it. The plans were shelved by the new Labour Government in January 2025.
- ARA's project with the Open University on Police Records led to a meeting with the then shadow minister for policing, Alex Norris. This was a positive meeting and the shadow minister planned to talk to the then leader of the opposition (Sir Keir Starmer) about the issue and our recommendations. Following the Labour victory in the general election ARA plans to follow this up with the new Minister for Policing.

Outside of the sphere of Public Affairs ARA continued to promote the value of the record-keeping sector to the public through a number of projects and campaigns:

- New guidance on the records of Adopted and Care-experienced people was published in March 2024 and launched at an event in Westminster.

The guidance, created by the Chief Archivists in Local Government Group (CALGG) of the Archives and Records Association (ARA), calls for greater access to these vital records for care experienced and adopted people. The guidance also recommends that records be preserved for at least 125 years and ideally permanently. A recommendation which would require a change in current legislation.

Two key documents were published on the ARA website. Firstly, Guidance which recommends a new and nuanced approach to the preservation and management of these records has been created. Secondly, a counterpart Research Report providing full details of the project's rationale, methodology, and findings is published. The records of adopted and care-experienced people – good practice guidance for record-keepers and care professionals (England and Wales) recommends a new and consistent approach to preservation and access provision for records.

The guidance has been well received and welcomed by those working in social services and with adopted and care-experienced people.

- ARA's Community Archives and Heritage Group (CAHG) has a direct connection to members of the public who actively engage in volunteering in community archives and heritage groups. Through a project launched in January 2024 the CAHG website now hosts the most comprehensive directory of such groups in the UK and Ireland. Through their, now monthly, awards they also highlight good practice across the five nations.

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- The Explore Your Archive (EYA) campaign entered its second decade and continued to provide a window into the world of archiving for the general public. The 'Outside the Box' podcast returned for a second series of ten episodes, this time expanding the remit to include people who used archives to inspire their work as well as archivists, researchers and engagement officers. EYA also introduced a new 'Spotlight' feature and published new resources. In 2020 total impressions across social media platforms were 8.4m in 2023 total impressions were 18.5m (more than doubled in the course of three years). Website traffic has also increased: In 2019 the website had 277 visits and 649 views. In 2023 it had 11,775 visits and 24,915 views – in the space of 4 years 42 times more visitors. The campaign in Ireland also achieved significant press coverage.

### **Awards and Volunteering**

Press coverage was also achieved for the Archive Volunteering Award which in 2024 went to Mapperton House for their Alberta project. ARA celebrated its own volunteers with a series of blogs from Explore Your Archive volunteers which ran during volunteer week in June 2024.

Another two opportunities to promote the sector came through the ARA Excellence Awards announced at the ARA Conference in Birmingham in August and the APPG for Archives and History lifetime achievements awards prize giving in May 2024:

#### **All Party Parliamentary Group on Archives and History Lifetime Achievement Awards:**

The committee of the (UK) All Party Parliamentary Group on Archives and History honoured the work of historian Baroness Lola Young and archivist Anne Barrett with its annual 'Lifetime Achievement Awards'. The tenth annual 'Lifetime Achievement Awards' were presented at a special lunch in the House of Commons, Westminster on 1st May 2024.

#### **ARA Excellence Awards 2024:**

In 2024 over 1,000 votes were cast by the public resulting in the following awards being made:  
The ARA Excellence awards were made to:

- Record keeping service of the Year – Highland Archive Service
- Record keeper of the Year – Rachel Muir for her role as Business Archives Surveying Officer for Scotland
- New Professional of the Year – the award was tied equally with each nominee receiving 50% of the vote – therefore there were two New Professionals of the Year: Tom Bennett for his work at George Watson's College and Nicole Hartland for her work at the UK Parliamentary Archive.

Further to these awards, one Distinguished Service Award was made by the Board to: James Ranahan for distinguished service in archives.

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### ***Inspiring Education, Skills and Development***

#### **Review of ARA Competency Framework**

The review of the ARA Competency Framework began in January 2024. The review started with a consultation involving ARA members, other sector professionals, key employers and stakeholders. ARA then analysed the job market across all four nations to identify key competencies sought by employers. Additional insights were gathered by working with practitioner-led focus groups. The result was three draft competency frameworks: one for archivists, one for archive conservators and one for records managers. These draft competencies were presented to the sector for further consultation in November 2024.

#### **Apprenticeships**

The first cohort of Level 7 Apprenticeships started training in England and Wales. ARA continued to work with the UK National Archives and Westminster Adult Education to promote the apprenticeships to employers and to provide support to employers looking to take on apprentices.

#### **Para-professional and archive assistant support**

ARA continued to support para-professionals and archive assistants with their grant programme to study a module of the Archives and Records Management MA course.

#### **Review of Conservation Training Certificate Scheme**

In September 2024 a Consultancy brief inviting tenders to review the Conservation Training Certificate Scheme was announced. The purpose of this tender was to invite proposals to review how the Archive Conservation Training Scheme operates and to make recommendations as to how to make it a better experience for trainees, instructors, and assessors. The consultant will also map the syllabus learning outcomes to the Archive Conservator Competency Framework created by ARA.

#### **Workforce development**

ARA collaborated with the UK National Archives to appoint a consultant to research and address issues relating to career mobility and gaps in leadership skills in the record-keeping sector.

#### **Professional Registration**

ARA had a total of 21 applications, resulting in 3 new Foundation Members and 12 new Registered Members. A pass rate of 71%. There are currently 97 members enrolled for Registered Membership, 36 enrolled for Foundation Membership and 5 for Fellowship.

### ***Resources***

#### **Revised Security Guidance**

The guidance was developed by Trident Manor Ltd with input from the ARA Security & Access Group and others with relevant expertise. Whilst the guidance does not answer all of the security questions record-keepers may have it will provide a solid basis upon which security risk management decisions can be taken. The guidance has been written to apply to a wide range of venue types and in a manner that is sensible, proportionate, and easy to understand. This guidance aims to provide advice and guidance needed for members to make informed decisions about security risk management, how to use available resources and actions to consider to proactively protect their staff, users and assets.

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#### Collections Care Toolkit

Our Collections Care Toolkit was published in September 2024 following a series of webinars on the topic and is designed to support archivists and those working with archives that do not have in-house conservation support. It focuses on the main causes of damage for paper archive collections, supports better collections care decisions to improve the conditions of archives and ensures services are better prepared to provide long term appropriate storage solutions for archives.

The toolkit brings together existing collections care information, advice and resources, promoting better collections care decisions and long-term storage solutions for archives.

#### The Section for Archives and Museums glossary project

In July 2024 ARA's Section for Archives and Museums (ARA SAM) launched a consultation for their Glossary Project. The aim is to map the terms and standards commonly used across both the Archives and Museum sectors. It has arisen following ARA SAM's own engagement with professionals working in the intersection of these professions and responds to the growing need and consensus to create a glossary and resource for mapping terms which might be commonly used across both sectors but, whose definitions vary depending on context and sector.

#### Support for Freelancers

Following a series of webinars on 'Going Freelance' an accompanying guide was published on the website.

#### Wellbeing Support for record keepers

A Call for tenders to survey the impact of rapid response collecting after tragedies on the mental wellbeing of the record keeping workforce was announced in March 2024 and consultants were appointed in October 2024.

Vicarious trauma and emotional wellbeing is a major risk factor for people working with archives and records. ARA pioneered work in this area. In 2017 a training needs survey of members saw 52% of those who replied request training on coping with vicarious trauma and receiving emotional support linked to issues caused by working with disturbing material. As a result of this need ARA commissioned and published three wellbeing guides. We subsequently identified a need to support the wellbeing of people involved with rapid response collecting after tragedies and major national and international events. The consultants were appointed to carry out new research on the impact of rapid response collecting on the profession and of employers understanding of it. It will also result in improved strategies for such collecting and sustainable ways of collecting. This research will then be used to update existing guidance for individuals and employers and deliver training. The overall purpose of this project is improved mental wellbeing for the workforce and wider benefit their employers.

#### Environment Group Case studies

Launched on the first day of the ARA Conference in August 2024 the collection of case studies is designed to help inform the sector on a number of topics: built environment, collecting environmental records, strategic management, Knowledge sharing and digital preservation.

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## ***Conference and Training Events***

### **Birmingham Conference (Aug 2024)**

Over three days in Birmingham the recordkeeping sector came together to talk, debate and learn about some of the most pressing issues facing our planet and our profession.

Sustainability was a major theme – the sustainability of life on earth and also the sustainability of the record-keeping sector. No easy solutions were presented but there was plenty of food for thought and many actions to take away and many ideas to follow up.

Keynote speeches were given by:

- Alistair Brown, Head of Museums, Libraries and Archives Policy, National Lottery Heritage Fund on: "Archives Forever? Supporting Archives in a Time of Climate Crisis".
- Zak Mensah, Co-CEO Birmingham Museums on: "How Things Turned Out OK"
- Lorraine Finch on: "It is time to stop waffling so much and take action?"

Alongside the sustainability of the planet, examining the sustainability of the record-keeping profession brought another strong theme to the forefront: equity, diversity, inclusion and belonging. The theme was addressed directly in the third 'Is It Okay?' session.

Another theme emerging from a variety of different talks was the need to work collaboratively with others both across the sector but also within organisations where different departments have an impact, particularly on climate change mitigation measures.

Digital challenges were covered in a number of sessions and the importance of understanding our digital carbon footprint, and mitigating it, meant that everyone had an action they could take: taking part in digital clean-up day/week in 2025.

### **Training events**

ARA continued to provide popular training courses in general business skills and added to the roster of subjects in 2024: budgeting, time management, advocacy, project management, confident negotiation and presentation skills.

Through a newly established partnership with Naomi Korn Associates ARA was able to deliver specialist training on copyright issues.

Training events from sections and regions covered: Conservation Question Time, Disaster Recovery in Archives, Communicating Archives as Public History.

## ***Meeting the Digital Challenge***

### **AI Grants**

In September 2024 ARA announced it had awarded two grants of £10,000 to projects investigating AI (and other emerging technologies) and their application within the recordkeeping sector. The call for proposals was made in April 2024 and had a very loose brief, inviting proposers to make bids for work simply within the remit: AI and Emerging Technologies. The grants were awarded to:

Dr Lise Jaillant (Loughborough University, UK) and Dr Giovanni Colavizza (Odoma LLC and University of Copenhagen, Denmark) with main partner The National Library of Wales and with support from The National Archives (TNA) for a project entitled: FLAME (AI For Libraries, Archives and Museums)

And

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Dr Alexandrina Buchanan and Dr Victoria Stobo of Liverpool University Centre for Archive Studies (LUCAS) in collaboration with the Liverpool University Digital Innovation Facility for a project entitled: AI and ML for Catalogue Conversion.

In making these grants the Archives and Records Association acknowledged both the potential benefits and the potential risks associated with using AI in the recordkeeping sector.

#### Digital preservation training

A number of events were held during the reporting period offering digital preservation training. Several events were in collaboration with IRMS and Preservica and others offered via the Section for Archives and Technology's Digital Preservation Games and events hosted by different regions and nations.

#### ***Providing Valued member services***

##### International group

ARA identified an opportunity to add value for our International Members through an International Group that would function in the same way as our current National and English Region groups.

The setting up of such a group was approved at the Board Meeting on 20th November 2023. The main purpose of the group will be to provide a focal point and a forum for UK and Irish record-keeping professionals working overseas and for overseas record-keeping professionals working to UK or Irish standards (or aspiring to do so). There will also be opportunities to share experiences and best practice and discuss shared knowledge of working internationally – often in geographically remote areas.

##### ARA Wales

ARA Membership Services continues to provide support to all regions, nations, sections and groups. Having identified that members in Wales were not seeing much activity from the ARA Wales group, action was taken to revive the group with a new committee and support from ARA staff. The group has now held several events and restarted regular communications with members.

##### Funding

As well as bursaries and cost of living support ARA also provides research and advocacy funds aiming to support projects within the archives and records sector which:

- Improve and widen education, training and continued professional development
- Develop and spread guidance on standards for archive-related working
- Investigate and develop improved methods for administering, preserving and making archives accessible
- Gather and disseminate information on archives and archive-related operations
- Advocates to stakeholders, policy makers and the public the importance of the preservation and provision of appropriate access to records and archives

##### Surveys

The Surveys Group ran the Distance Enquiry Services Survey between October 2023 and December 2023. The survey provides archive services with feedback from those accessing services remotely. Respondents give the reasons for their visit, their views on the services given and also information about themselves. It's valuable for services, to aid future planning, and also for the sector to generate a national profile of archive users, to help determine future planning and priorities and to advocate on behalf of the sector.

### ***Ensuring a fit for purpose organisation***

#### **Co-opted board members**

In May 2024 ARA co-opted two new board members to provide expertise on:

- digital and emerging technologies, and
- business development expertise

The roles were filled by Randolph Perkins-Smart (digital and emerging technologies and Kirsty Schaper (business development expertise).

#### **Revised code of ethics**

ARA updated and published a revised Code of Ethics in April 2024.

#### **Risk management policy**

The publication of the ARA Risk Management Policy in June 2024 marked a milestone in the on-going work to review and refresh ARA's governance structures. The document serves as the cornerstone to formalise ARA's risk-based approach to decision making, improving the way that we manage our resources and build resilience to potential future challenges.

### ***Working with others***

#### **Collaboration with ARMA**

In May 2024 The Archives and Records Association and ARMA International announce a new partnership. ARMA International, an organisation based in the USA, is one of the world's leading membership organisations serving professionals who manage and govern information assets. Like ARA, ARMA International is committed to providing their community of members and information management professionals with industry best practices and opportunities for professional development, ongoing education, and training.

ARA Members will be able to join ARMA as individual members at a discounted rate of \$50. The full range of ARMA membership benefits include up-to-date industry knowledge, discounts on certification programs and conferences, free webinars, and networking opportunities.

ARMA members will be able to join ARA as individual members at a discounted rate of £40. This provides access to many of the member benefits enjoyed by ARA members including discounted conference rates and discounted/free training sessions.

#### **Continuing collaborations**

ARA continues to work closely with a number of organisations in the record-keeping sector including: the UK National Archives, Information and Records Management Society, Scottish Council on Archives, Archives and Records Council Wales, Public Record Office of Northern Ireland, National Records of Scotland, Business Archives Council, British Records Association, Chartered Institute of Library and Information Professionals, Welsh Government Department for Museums, Archives and Libraries, All Party Parliamentary Group on Archives and History

## **Archives and Records Association (UK and Ireland)**

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### ***Activities in Scotland***

This year saw ARA Scotland reintroduce in-person events alongside online delivery, with the delivery of three training events: An Introduction to Financial Records - Online; Scottish Archives Day: A Spotlight on Outreach and Advocacy – in person; and Introduction to Archive Service Accreditation – online. All three events were well attended and received positive feedback from attendees.

One of ARA Scotland's diversity and inclusion officers, Iida Saarinen, delivered 'Disability and Accessibility for Recordkeepers' training alongside fellow ARA colleague Philip Milnes-Smith, as well as presenting a board game highlighting the increased challenges people from minority backgrounds might face in the job-hunting process at the ARA Conference in Birmingham.

ARA Scotland ran the following campaigns on social media: Archive Advent Calendar (December); Scottish Archives Day, to accompany the in-person event held in Edinburgh (February), and Archive30 (April). They also provided a representative on the planning group for Heritage Careers Week, a week-long initiative aiming to raise awareness among young people in Scotland of the many and varied careers available in the heritage sector.

Officers from ARA Scotland presented on the benefits of ARA membership at the Paper conservators in Scotland news and ideas exchange 2024 put on by ICON Scotland in May, and were also invited to take part in the University of Glasgow's Information Management and Preservation induction week activities, speaking directly to the new cohort of IMP students alongside representatives of Museums and Galleries Scotland and the Chartered Institute of Libraries & Information Professionals' Scottish chapter.

The pilot phase of the Community Archives and Heritage Group Scotland came to an end and the group is now continuing on an ongoing basis. Their activities include workshops and collaborations with the University of Glasgow, the National Trust for Scotland, and the Digital Preservation Coalition. They are planning to expand their training and events for 2025 focusing on collections care and digital collection care.

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#### **Financial review**

##### ***Fundraising***

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

##### ***Future plans***

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

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

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

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

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

##### ***Financial review***

This report reviews the financial activities of the Archives and Records Association (UK and Ireland) for the financial year ended 30 September 2024 and should be read in conjunction with the financial statements and the notes to the accounts found later in this annual report. The consolidated statements cover all of the accounts maintained by the ARA, including those used for transactions affecting Ireland and individuals and organisations in the Euro currency area and the financial activities of our subsidiary, ARA Commercial Limited.

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The charity's total income for the financial year was £651,098 (2023 - £631,179), an increase on the prior year of 3% (13.8%). Total expenditure for the year was £579,629 (2023 - £612,653), a decrease on the prior year of £33,024 (5.4%). A significant reason for this was to do the conference being held at a cheaper location.

During this period the overall gain on our investments was £56,354 (2023 – gain of £6,146). When taken together with the net income for the year, this puts the net movement in funds at an increase of £127,731 (2023 - £24,672). Thus, the Balance Sheet shows that total funds carried forward for the group as at 30 September 2024 were £775,857 (2023 - £648,126). This figure represents an increase in funds of 19.7% (2023 - increase of 4%) from the previous year.

### **Policy on reserves**

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

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

At the year end, the group held total unrestricted reserves of £662,254 (2023 - £548,977). This is in line with policy.

Restricted funds at the year-end amounted to £113,603 (2023 - £99,149), and represents funds held on specific trusts. A description of individual restricted funds held is provided in Note 13.

### **Investment policy and objectives**

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

### **Relationships with related parties**

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

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

### **Objectives and policies**

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

### **Cash flow risk**

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

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#### **Credit risk**

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

#### **Liquidity risk**

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

#### **Statement of Trustees' Responsibilities**

The Trustees (who are directors of Archives and Records Association (UK and Ireland) for the purposes of company law) are responsible for preparing the Trustee Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, *the Financial Reporting Standard applicable in the UK and the Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the income and expenditure, 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;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standard 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 charitable company will continue in business.

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

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

#### **Statement as to disclosure to our auditors**

In so far as the Trustees are aware:

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

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**AUDITORS**

The auditors, Albert Goodman LLP, are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

By order of the Trustees.



.....  
R Wade  
Trustee



.....  
R MacLeod  
Trustee

Date: 11 March 2025

### **Opinion**

We have audited the financial statements of Archives and Records Association (UK and Ireland) (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30 September 2024, which comprise the consolidated Statement of Financial Activities, the consolidated and parent charitable company Balance Sheets, the consolidated and parent charitable company 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 Generally Accepted Accounting Practice, including Financial Reporting Standard 102: 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 group's and of the parent charitable company's affairs as at 30 September 2024 and of the group's incoming resources and application of 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company 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 other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's 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 entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

### **Other information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

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

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 17-18], the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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:

**The extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charity Act 2011, employment, data protection and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission and other relevant regulators including the group's legal advisors and insurers.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

#### **Use of our report**

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



Michelle Ferris BSC (Hons) FCA DChA (Senior Statutory Auditor)  
For and on behalf of Albert Goodman LLP, Statutory Auditor

Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Date: 21/03/2025

**Archives and Records Association (UK and Ireland)**

Consolidated Statement of Financial Activities (including an Income &amp; Expenditure account)

For the Year Ended 30 September 2024

|                                           |       |                        |                      | 2024           |                        |                      | 2023           |
|-------------------------------------------|-------|------------------------|----------------------|----------------|------------------------|----------------------|----------------|
|                                           | Notes | Unres-<br>tricted<br>£ | Res-<br>tricted<br>£ | Total<br>£     | Unres-<br>tricted<br>£ | Res-<br>tricted<br>£ | Total<br>£     |
| <b>Income from:</b>                       |       |                        |                      |                |                        |                      |                |
| Charitable activities                     | 2     | 526,595                | 60,400               | 586,995        | 504,139                | 70,000               | 574,139        |
| Other trading activities                  | 3     | 44,328                 | -                    | 44,328         | 38,895                 | -                    | 38,895         |
| Investment                                | 4     | 19,775                 | -                    | 19,775         | 18,145                 | -                    | 18,145         |
| <b>Total income</b>                       |       | <b>590,698</b>         | <b>60,400</b>        | <b>651,098</b> | <b>561,179</b>         | <b>70,000</b>        | <b>631,179</b> |
| <b>Expenditure on:</b>                    |       |                        |                      |                |                        |                      |                |
| Charitable activities                     | 5     | 553,446                | 26,183               | 579,629        | 580,066                | 32,587               | 612,653        |
| <b>Total expenditure</b>                  |       | <b>553,446</b>         | <b>26,183</b>        | <b>579,629</b> | <b>580,066</b>         | <b>32,587</b>        | <b>612,653</b> |
| <b>Net (expenditure) / income</b>         |       | <b>37,252</b>          | <b>34,217</b>        | <b>71,469</b>  | <b>(18,887)</b>        | <b>37,413</b>        | <b>18,526</b>  |
| Transfer between funds                    |       | 19,763                 | (19,763)             | -              | 39,484                 | (39,484)             | -              |
| <b>Other recognised gains</b>             |       |                        |                      |                |                        |                      |                |
| Unrealised (loss) / gain on investment    | 10    | 56,354                 | -                    | 56,354         | 6,411                  | (265)                | 6,146          |
| Realised gain on sale of assets           |       | (92)                   | -                    | (92)           | -                      | -                    | -              |
| <b>Net movement in funds for the year</b> |       | <b>113,277</b>         | <b>14,454</b>        | <b>127,731</b> | <b>27,008</b>          | <b>(2,336)</b>       | <b>24,672</b>  |
| <b>Reconciliation of funds</b>            |       |                        |                      |                |                        |                      |                |
| Total funds brought forward               |       | 548,977                | 99,149               | 648,126        | 521,969                | 101,485              | 623,454        |
| <b>Total funds carried forward</b>        |       | <b>662,254</b>         | <b>113,603</b>       | <b>775,857</b> | <b>548,977</b>         | <b>99,149</b>        | <b>648,126</b> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**Archives and Records Association (UK and Ireland) – Company Registration Number: 02969472**  
**Balance Sheet and Consolidated Balance Sheet**  
**As at 30 September 2024**

|                                                |       | 2024<br>£             | 2024<br>£             | 2023<br>£             | 2023<br>£             |
|------------------------------------------------|-------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                | Notes | Group                 | Charity               | Group                 | Charity               |
| <b>Fixed assets</b>                            |       |                       |                       |                       |                       |
| Intangible assets                              | 8     | 7,028                 | 7,028                 | 11,304                | 11,304                |
| Tangible fixed assets                          | 9     | 2,634                 | 2,634                 | 2,141                 | 2,141                 |
| Investments                                    | 10    | 573,911               | 573,912               | 517,557               | 517,558               |
|                                                |       | <u>583,573</u>        | <u>583,574</u>        | <u>531,002</u>        | <u>531,003</u>        |
| <b>Current assets</b>                          |       |                       |                       |                       |                       |
| Debtors                                        | 11    | 165,102               | 158,440               | 142,454               | 137,882               |
| Cash at bank and in hand                       |       | 247,796               | 237,984               | 293,460               | 288,047               |
|                                                |       | <u>412,898</u>        | <u>396,424</u>        | <u>435,914</u>        | <u>425,929</u>        |
| <b>Liabilities:</b>                            |       |                       |                       |                       |                       |
| Creditors: amounts falling due within one year | 12    | (220,614)             | (211,849)             | (318,790)             | (313,190)             |
|                                                |       | <u>192,284</u>        | <u>184,575</u>        | <u>117,124</u>        | <u>112,739</u>        |
| <b>Net current assets</b>                      |       |                       |                       |                       |                       |
|                                                |       | <u>192,284</u>        | <u>184,575</u>        | <u>117,124</u>        | <u>112,739</u>        |
| <b>Total net assets</b>                        |       | <u><b>775,857</b></u> | <u><b>768,149</b></u> | <u><b>648,126</b></u> | <u><b>643,742</b></u> |
| <b>The funds of the charity:</b>               |       |                       |                       |                       |                       |
| Unrestricted funds:                            |       |                       |                       |                       |                       |
| General funds                                  |       | 662,254               | 654,546               | 548,977               | 544,593               |
|                                                |       | <u>662,254</u>        | <u>654,546</u>        | <u>548,977</u>        | <u>544,593</u>        |
| Total unrestricted funds                       | 13    | 662,254               | 654,546               | 548,977               | 544,593               |
| Restricted funds                               | 13    | 113,603               | 113,603               | 99,149                | 99,149                |
|                                                |       | <u>113,603</u>        | <u>113,603</u>        | <u>99,149</u>         | <u>99,149</u>         |
| <b>Total charity funds</b>                     |       | <u><b>775,857</b></u> | <u><b>768,149</b></u> | <u><b>648,126</b></u> | <u><b>643,742</b></u> |

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 26 – 42 form part of these accounts.

Approved by the Board for issue on 11th March 2025 and signed on their behalf by:



.....  
R Wade  
Trustee



.....  
R MacLeod  
Trustee

**Archives and Records Association (UK and Ireland)**  
Statement of Cash Flows and Consolidated Statement of Cash Flows  
For the Year Ended 30 September 2024

|                                                                    |       | 2024<br>£       | 2023<br>£       |
|--------------------------------------------------------------------|-------|-----------------|-----------------|
|                                                                    | Notes | Group           | Group           |
| <b>Cash flows from operating activities</b>                        |       |                 |                 |
| Net expenditure for the year                                       |       | 127,731         | 24,672          |
| Adjustments to cash flows from non-cash items:                     |       |                 |                 |
| Depreciation and amortisation                                      | 8,9   | 5,326           | 5,311           |
| Investment income                                                  | 4     | (19,775)        | (18,145)        |
| Unrealised net (gain) / loss on investments                        | 10    | (56,354)        | (6,146)         |
| (Profit) / loss on disposal of fixed assets                        |       | 92              | -               |
|                                                                    |       | <u>57,020</u>   | <u>5,692</u>    |
| Working capital adjustments                                        |       |                 |                 |
| (Increase) / decrease in debtors                                   | 11    | (22,648)        | 16,718          |
| Increase / (decrease) in creditors                                 | 12    | (98,176)        | 86,074          |
|                                                                    |       | <u>(63,804)</u> | <u>108,484</u>  |
| <b>Cash flows from investing activities</b>                        |       |                 |                 |
| Purchase of tangible fixed assets                                  | 9     | (1,635)         | (164)           |
| Purchase of intangible fixed assets                                | 8     | -               | -               |
| Acquisition of investments                                         | 10    | -               | (322,833)       |
| Investment disposals                                               | 10    | -               | 237,100         |
| Income from dividends                                              | 4     | 16,236          | 14,164          |
| Interest receivable and similar income                             | 4     | 3,539           | 3,981           |
|                                                                    |       | <u>18,140</u>   | <u>(67,752)</u> |
| Net increase in cash and cash equivalents                          |       | <u>(45,664)</u> | <u>40,732</u>   |
| Cash and cash equivalents at the beginning of the reporting period |       | <u>293,460</u>  | <u>252,728</u>  |
| Cash and cash equivalents at the end of the reporting period       |       | <u>247,796</u>  | <u>293,460</u>  |
| Cash & Cash equivalents reconciliation:                            |       |                 |                 |
| Cash at bank                                                       |       | <u>247,796</u>  | <u>293,460</u>  |
| Total cash & cash equivalents at the end of the reporting period   |       | <u>247,796</u>  | <u>293,460</u>  |

## **1 Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are:

### **1.1 Basis of accounting**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

These financial statements consolidate the results of the Charity and its wholly owned subsidiary, ARA Commercial Limited, on a line by line basis. The "Group" heading within the balance sheet refers to the consolidated accounts of Archives and Records Association (UK and Ireland) and ARA Commercial Limited.

In the parent company financial statements the investment in the trading subsidiary is accounted for at cost less impairment.

A separate Statement of Financial Activities or income and expenditure account, for the Charity itself has not been presented because the Charity has taken advantage of the exemptions afforded by Section 408 of the Companies Act 2006.

### **1.2 Legal status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The company is incorporated in England and Wales and the company registered office is detailed on page 1, reference and administration details.

**1.3 Going Concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting when preparing the financial statements.

**1.4 Income**

Income from grants and donations is recognised in the year in which they are receivable when there is evidence of entitlement, receipt is probable and the amount can be reliably measured. Where income has not been received for gift aid claims relating to donations received in the year, income is accrued.

Investment income is recognised on a receivable basis

Income from subscriptions are recognised on an accruals basis, with income being recognised in the period which the subscription relates.

Income from sponsorships are recognised in the period in which the sponsored event takes place.

The charity receives income from its subsidiary under gift aid and this is recognised upon physical receipt.

The charity notes the requirement of the SORP that large charities must report their results on an activities basis. The charity considers that they produce one activity – the operation of a professional membership body– and therefore reports on that basis.

**1.5 Interest receivable**

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

**1.6 Expenditure**

Resources expended are recognised on the accruals basis to match the period in which the expenditure was incurred.

Raising funds is expenditure incurred in generating the trading subsidiary funds and from other trading activities carried out by the charity.

Charitable activity expenditure comprises costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and costs of an indirect nature necessary to support them.

Governance costs are those costs associated with the governance arrangements of the charity and relate to general running of the charity as opposed to those costs associated with charitable activities.

**1.7 Operating leases**

The charity classifies the lease of properties as operating leases as title remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**1.8 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of Charity.

Restricted funds are from donations and grants in which the donor or funder has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**1.9 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Fixed assets under £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

|                                 |                         |
|---------------------------------|-------------------------|
| Furniture, fittings & equipment | 20% straight line basis |
|---------------------------------|-------------------------|

**1.10 Intangible assets and amortisation**

Intangible assets are stated at cost less amortisation. Intangible assets under £100 are not capitalised. Amortisation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

|          |                         |
|----------|-------------------------|
| Software | 20% straight line basis |
|----------|-------------------------|

**1.11 Debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due to according to the original terms of the receivables.

Other debtors comprise prepayments and accrued income. Prepayments arise from the payments for services prior to benefit from those services, and accrued income is amounts due for services provided, recognised at the point of provision of the services.

**1.12 Cash at bank and in hand**

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

**1.13 Creditors**

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

**1.14 Defined contribution pension**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. Contributions to defined contribution plans are recognised as staff pension expense through the profit and loss when they are due.

**1.15 Taxation**

As a registered charity, the company is not liable to corporation tax or capital gains tax to the extent that its income and gains are applicable to charitable purposes only.

**1.16 Financial Instruments**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank and deposit accounts– is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.17 Fixed asset investments**

Fixed asset investments comprise investment portfolios maintained by investment managers. These are recognised initially at fair value which is normally the transaction price (but excludes any transaction costs.) Subsequently, investments are held at market value, with all realised and unrealised gains passing through the SOFA.

Non-current asset investments are cash deposits with a maturity date of more than one year from the balance sheet date. These are recognised at the deposit amount plus any interest, with any interest gains passing through the SOFA when falling due.

Current asset investments are cash deposits with a maturity date of less than one year from the balance sheet date. These are recognised at the deposit amount plus any interest, with any interest gains passing through the SOFA when falling due.

**1.18 Foreign exchange**

Transactions in foreign currencies are initially recorded in the charity's functional currency by applying the spot exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities and presented within charitable activities expenditure.

**2 Income from charitable activities**

|                             | Unres-<br>tricted<br>funds<br>£ | Res-<br>tricted<br>funds<br>£ | 2024<br>Total<br>£ | Unres-<br>tricted<br>funds<br>£ | Res-<br>tricted<br>funds<br>£ | 2023<br>Total<br>£ |
|-----------------------------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Gift Aid tax reclaimed      | 11,923                          | -                             | 11,923             | 11,845                          | -                             | 11,845             |
| Subscriptions               | 216,108                         | -                             | 216,108            | 243,348                         | -                             | 243,348            |
| Journal income              | 45,031                          | -                             | 45,031             | 44,351                          | -                             | 44,351             |
| Conference & AGM            | 163,739                         | -                             | 163,739            | 151,177                         | -                             | 151,177            |
| Training courses            | 18,874                          | -                             | 18,874             | 8,834                           | -                             | 8,834              |
| Newsletter and appointments | 17,325                          | -                             | 17,325             | 11,667                          | -                             | 11,667             |
| Other income                | 7,883                           | -                             | 7,883              | 6,433                           | -                             | 6,433              |
| Archives cards              | 36,112                          | -                             | 36,112             | 26,484                          | -                             | 26,484             |
| Grant receivable            | 9,600                           | 60,400                        | 70,000             | -                               | 70,000                        | 70,000             |
|                             | 526,595                         | 60,400                        | 586,995            | 504,139                         | 70,000                        | 574,139            |

**3 Other trading activities**

|                    | Unres-<br>tricted<br>funds<br>£ | Res-<br>tricted<br>funds<br>£ | 2024<br>Total<br>£ | Unres-<br>tricted<br>funds<br>£ | Res-<br>tricted<br>funds<br>£ | 2023<br>Total<br>£ |
|--------------------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Sponsorship income | 44,328                          | -                             | 44,328             | 38,895                          | -                             | 38,895             |
|                    | 44,328                          | -                             | 44,328             | 38,895                          | -                             | 38,895             |

**4 Investment income**

|                                               | Unres-<br>tricted<br>funds<br>£ | Res-<br>tricted<br>funds<br>£ | 2024<br>Total<br>£ | Unres-<br>tricted<br>funds<br>£ | Res-<br>tricted<br>funds<br>£ | 2023<br>Total<br>£ |
|-----------------------------------------------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Dividend receivable from<br>Listed investment | 16,236                          | -                             | 16,236             | 14,164                          | -                             | 14,164             |
| Interest receivable on<br>Cash deposits       | 3,539                           | -                             | 3,539              | 3,981                           | -                             | 3,981              |
|                                               | 19,775                          | -                             | 19,775             | 18,145                          | -                             | 18,145             |

**5 Charitable activities expenditure**

|                                   | Unres-<br>tricted<br>£ | Res-<br>tricted<br>£ | 2024<br>Total<br>£ | Unres-<br>tricted<br>£ | Res-<br>tricted<br>£ | 2023<br>Total<br>£ |
|-----------------------------------|------------------------|----------------------|--------------------|------------------------|----------------------|--------------------|
| <b>Charitable activities</b>      |                        |                      |                    |                        |                      |                    |
| Publications                      | 42,398                 | -                    | 42,398             | 42,977                 | -                    | 42,977             |
| Wages & salaries                  | 174,009                | -                    | 174,009            | 162,122                | -                    | 162,122            |
| Staff NIC (Employers)             | 13,876                 | -                    | 13,876             | 12,331                 | -                    | 12,331             |
| Staff pensions                    | 5,468                  | -                    | 5,468              | 5,004                  | -                    | 5,004              |
| Groups                            | 8,012                  | -                    | 8,012              | 2,970                  | 500                  | 3,470              |
| AGM                               | 1,230                  | -                    | 1,230              | 1,165                  | -                    | 1,165              |
| Archive digitisation expenses     | 11,003                 | 26,183               | 37,186             | -                      | 32,087               | 32,087             |
| Committees and subcommittees      | 6,775                  | -                    | 6,775              | 9,143                  | -                    | 9,143              |
| Regions                           | 4,503                  | -                    | 4,503              | 3,504                  | -                    | 3,504              |
| Training and education            | 14,861                 | -                    | 14,861             | 10,772                 | -                    | 10,772             |
| Conference                        | 152,125                | -                    | 152,125            | 236,919                | -                    | 236,919            |
| Explore your archives campaign    | 2,869                  | -                    | 2,869              | 2,433                  | -                    | 2,433              |
| Insurance                         | 2,415                  | -                    | 2,415              | 1,408                  | -                    | 1,408              |
| Computer software and maintenance | 7,519                  | -                    | 7,519              | 8,734                  | -                    | 8,734              |
| Preservation & Conservation       | 1,950                  | -                    | 1,950              | 2,366                  | -                    | 2,366              |
| Website                           | 250                    | -                    | 250                | 1,000                  | -                    | 1,000              |
| Trade subscription                | 950                    | -                    | 950                | 6,574                  | -                    | 6,574              |
| Accommodation and services        | 1,310                  | -                    | 1,310              | 1,825                  | -                    | 1,825              |
| Consultancy                       | 5,497                  | -                    | 5,497              | 11,711                 | -                    | 11,711             |
| Legal and Professional fees       | 1,023                  | -                    | 1,023              | 1,684                  | -                    | 1,684              |
| Bank charges                      | 6,274                  | -                    | 6,274              | 5,277                  | -                    | 5,277              |
| Irrecoverable VAT                 | 59,197                 | -                    | 59,197             | 25,014                 | -                    | 25,014             |
| Awards and prizes                 | 695                    | -                    | 695                | 4,282                  | -                    | 4,282              |
| Sundry expenses                   | 17,693                 | -                    | 17,693             | 9,866                  | -                    | 9,866              |
| Amortisation                      | 4,276                  | -                    | 4,276              | 4,276                  | -                    | 4,276              |
| Depreciation                      | 1,050                  | -                    | 1,050              | 1,035                  | -                    | 1,035              |
| Bad debt write off                | (14)                   | -                    | (14)               | 1,726                  | -                    | 1,726              |
| Exchange rate variance            | (6,928)                | -                    | (6,928)            | (11,717)               | -                    | (11,717)           |
|                                   |                        |                      | -                  |                        |                      |                    |
| <b>Governance</b>                 |                        |                      | -                  |                        |                      |                    |
| Auditors fees - audit             | 8,400                  | -                    | 8,400              | 9,465                  | -                    | 9,465              |
| Auditors fees- accountancy        | 4,760                  | -                    | 4,760              | 6,200                  | -                    | 6,200              |
|                                   | 553,446                | 26,183               | 579,629            | 580,066                | 32,587               | 612,653            |

## **6 Trustee directors**

During the year the group made the following transactions with trustees:

£5,428 (2023- £2,072) of expenses reimbursed to 13 trustees (2023:9).

No trustees nor any person connected with them, have received any remuneration from the group during the year (2023- none).

No trustees have received any other benefits from the charity during the year (2023- none)

## **7 Employees**

|                       | <b>2024</b>  | <b>2023</b>  |
|-----------------------|--------------|--------------|
|                       | <b>Group</b> | <b>Group</b> |
|                       | <b>£</b>     | <b>£</b>     |
| Wages and salaries    | 174,009      | 170,222      |
| Social security costs | 13,876       | 12,331       |
| Employer pension      | 5,468        | 5,004        |
|                       | <hr/>        | <hr/>        |
|                       | 193,353      | 187,557      |
|                       | <hr/>        | <hr/>        |

### **Number of employees**

The average monthly number of employees during the year, calculated on the basis of average headcount, was as follows:

|                             | <b>2024</b>  | <b>2023</b>  |
|-----------------------------|--------------|--------------|
|                             | <b>Group</b> | <b>Group</b> |
|                             | <b>No.</b>   | <b>No.</b>   |
| Average employee head count | 5            | 5            |
|                             | <hr/>        | <hr/>        |

One employee received employee benefits (excluding employer pension and employer national insurance costs) of between £60,000 - £70,000 during the year (2023- none).

The key management personnel for the year, comprises the Chief Executive Officer. The total employee benefits (includes gross pay, employer pension and employer national insurance) of the key management personnel of the Charity were £73,372 (2023: £68,584).

**Pension costs**

The company operates a defined contribution pension scheme. The charge to the Statement of Financial Activities for the year is shown above.

Contributions totalling £1,215 (2023 - £1,152) were payable to the schemes at the end of the year and are included in creditors.

**8 Intangible assets**

**Group & Charity**

|                         | <b>Software<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------|-----------------------|--------------------|
| <b>Cost</b>             |                       |                    |
| At 1 October 2023       | 42,028                | 42,028             |
| Additions               | -                     | -                  |
| Disposals               | (20,647)              | (20,647)           |
|                         | <hr/>                 | <hr/>              |
| At 30 September 2024    | 21,381                | 21,381             |
|                         | <hr/>                 | <hr/>              |
| <b>Depreciation</b>     |                       |                    |
| At 1 October 2023       | 30,724                | 30,724             |
| Charge for the year     | 4,276                 | 4,276              |
| Eliminated on disposals | (20,647)              | (20,647)           |
|                         | <hr/>                 | <hr/>              |
| At 30 September 2024    | 14,353                | 14,353             |
|                         | <hr/>                 | <hr/>              |
| <b>Net book value</b>   |                       |                    |
| At 30 September 2024    | 7,028                 | 7,028              |
|                         | <hr/> <hr/>           | <hr/> <hr/>        |
| At 30 September 2023    | 11,304                | 11,304             |
|                         | <hr/> <hr/>           | <hr/> <hr/>        |

The above assets are all held by the charity.

**9 Tangible fixed assets**

| <b>Group &amp; Charity</b> | <b>Furniture,<br/>fittings &amp;<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------|----------------------------------------------------------|--------------------|
| <b>Cost</b>                |                                                          |                    |
| At 1 October 2023          | 7,612                                                    | 7,612              |
| Additions                  | 1,635                                                    | 1,635              |
| Disposals                  | (1,112)                                                  | (1,112)            |
| At 30 September 2024       | 8,135                                                    | 8,135              |
| <b>Depreciation</b>        |                                                          |                    |
| At 1 October 2023          | 5,471                                                    | 5,471              |
| Charge for the year        | 1,050                                                    | 1,050              |
| Eliminated on disposals    | (1,020)                                                  | (1,020)            |
| At 30 September 2024       | 5,501                                                    | 5,501              |
| <b>Net book value</b>      |                                                          |                    |
| At 30 September 2024       | 2,634                                                    | 2,634              |
| At 30 September 2023       | 2,141                                                    | 2,141              |

The above assets are all held by the charity.

**Archives and Records Association (UK and Ireland)**

## Notes to the Financial Statements

For the Year Ended 30 September 2024

**10 Investments**

| <b>Group</b>              | <b>2024</b>    | <b>2023</b>    |
|---------------------------|----------------|----------------|
|                           | <b>£</b>       | <b>£</b>       |
| <b>Listed investments</b> |                |                |
| Opening balance           | 517,557        | 425,678        |
| Additions                 | -              | 322,833        |
| Disposals                 | -              | (237,100)      |
| Revaluation               | 56,354         | 6,146          |
|                           | <u>573,911</u> | <u>517,557</u> |
| Closing balance           | <u>573,911</u> | <u>517,557</u> |

| <b>Charity</b>            | <b>2024</b>    | <b>2023</b>    |
|---------------------------|----------------|----------------|
|                           | <b>£</b>       | <b>£</b>       |
| <b>Listed investments</b> |                |                |
| Opening balance           | 517,557        | 425,678        |
| Additions                 | -              | 322,833        |
| Disposals                 | -              | (237,100)      |
| Revaluation               | 56,354         | 6,146          |
|                           | <u>573,911</u> | <u>517,557</u> |
| Closing balance           | <u>573,911</u> | <u>517,557</u> |

**Charity investments at market value comprise:**

|                                        | <b>Total</b>   | <b>Total</b>   |
|----------------------------------------|----------------|----------------|
|                                        | <b>2024</b>    | <b>2023</b>    |
|                                        | <b>£</b>       | <b>£</b>       |
| Shares in listed investments           | 573,911        | 517,557        |
| Shareholding in ARA Commercial Limited |                |                |
| Ordinary shares of £1 each             | 1              | 1              |
|                                        | <u>573,912</u> | <u>517,558</u> |

ARA Commercial Limited (company no 1041063) was incorporated 11 October 2012 and is a wholly owned trading subsidiary of Archives and Records Association (UK and Ireland). The parent charity holds 100% of the issued share capital and 100% of the voting rights of the subsidiary trading company.

The principal activities of the company is to service an archive digitisation contract and Archives Card Project. The registered office is the same as that of the Charity, detailed on page 1. The subsidiary gift aids some of its taxable profits to Archives and Records Association (UK and Ireland), paying corporation tax on any profits retained.

**10 Investments (continued)**

A summary of the trading results is shown below:

|                                                   | <b>2024</b> | <b>2023</b> |
|---------------------------------------------------|-------------|-------------|
|                                                   | <b>£</b>    | <b>£</b>    |
| Turnover                                          | 28,112      | 26,484      |
| Cost of sales                                     | (18,828)    | (20,600)    |
|                                                   | <hr/>       | <hr/>       |
| Gross profit                                      | 9,284       | 5,884       |
| Administrative expenses                           | (1,568)     | (1,500)     |
|                                                   | <hr/>       | <hr/>       |
| Operating profit                                  | 7,716       | 4,384       |
| Interest payable                                  | (8)         | -           |
|                                                   | <hr/>       | <hr/>       |
| Profit before tax & profit for the financial year | 7,708       | 4,384       |
| Retained earnings brought forward in subsidiary   | 4,384       | 2,865       |
| Gift aid to Archives & Records Association        | (4,384)     | (2,865)     |
|                                                   | <hr/>       | <hr/>       |
| Retained earnings carried forward in subsidiary   | 7,708       | 4,384       |
|                                                   | <hr/>       | <hr/>       |
| The assets and liabilities were:                  |             |             |
| Fixed assets                                      | -           | -           |
| Current assets                                    | 25,429      | 20,395      |
| Current liabilities                               | (17,720)    | (16,010)    |
|                                                   | <hr/>       | <hr/>       |
| Total net assets                                  | 7,709       | 4,385       |
|                                                   | <hr/>       | <hr/>       |
| Called up share capital                           | 1           | 1           |
| Profit and loss reserve                           | 7,708       | 4,384       |
|                                                   | <hr/>       | <hr/>       |
|                                                   | 7,709       | 4,385       |
|                                                   | <hr/>       | <hr/>       |

## 11 Debtors

|                                    | 2024<br>Group  | 2024<br>Charity | 2023<br>Group  | 2023<br>Charity |
|------------------------------------|----------------|-----------------|----------------|-----------------|
|                                    | £              | £               | £              | £               |
| Trade debtors                      | 38,161         | 38,161          | 30,465         | 30,465          |
| Prepayments and accrued income     | 126,941        | 111,324         | 94,153         | 79,789          |
| Amounts owed by group undertakings | -              | 8,955           | -              | 10,410          |
| Other debtors                      | -              | -               | 17,836         | 17,218          |
|                                    | <u>165,102</u> | <u>158,440</u>  | <u>142,454</u> | <u>137,882</u>  |

## 12 Creditors: Amounts falling due within one year

|                              | 2024<br>Group  | 2024<br>Charity | 2023<br>Group  | 2023<br>Charity |
|------------------------------|----------------|-----------------|----------------|-----------------|
|                              | £              | £               | £              | £               |
| Trade creditors              | 18,826         | 14,888          | 29,209         | 29,010          |
| Other creditors              | 3,602          | 3,602           | 2,387          | 2,387           |
| Accruals and deferred income | 191,427        | 186,600         | 280,393        | 274,992         |
| Taxation and social security | 6,759          | 6,759           | 6,801          | 6,801           |
|                              | <u>220,614</u> | <u>211,849</u>  | <u>318,790</u> | <u>313,190</u>  |

### Deferred Income

|                                      | 2024<br>Group  | 2024<br>Charity | 2023<br>Group  | 2023<br>Charity |
|--------------------------------------|----------------|-----------------|----------------|-----------------|
|                                      | £              | £               | £              | £               |
| Deferred income at 1 October 2023    | 109,550        | 105,399         | 121,666        | 121,666         |
| Released from previous years         | (109,550)      | (105,399)       | (121,666)      | (121,666)       |
| Resources deferred in the year       | 118,471        | 118,471         | 109,550        | 105,399         |
| Deferred income at 30 September 2024 | <u>118,471</u> | <u>118,471</u>  | <u>109,550</u> | <u>105,399</u>  |

At the balance sheet date the trust was holding funds received in advance for subscriptions for 2023/24.

### 13 Summary of movement in funds- Group

|                                   | Opening<br>balance<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>& gains<br>£ | Closing<br>balance<br>£ |
|-----------------------------------|-------------------------|----------------|------------------|---------------------------|-------------------------|
| <b>Unrestricted funds - Group</b> |                         |                |                  |                           |                         |
| General                           | 548,977                 | 590,698        | (553,446)        | 76,025                    | 662,254                 |
| <b>Restricted funds - Group</b>   |                         |                |                  |                           |                         |
| Ellis fund                        | 6,011                   | -              | -                | -                         | 6,011                   |
| The National Archives grant       | 93,138                  | 60,400         | (26,183)         | (19,763)                  | 107,592                 |
|                                   |                         |                |                  |                           | -                       |
| <b>Total restricted funds</b>     | 99,149                  | 60,400         | (26,183)         | (19,763)                  | 113,603                 |
| <b>Total funds</b>                | <b>648,126</b>          | <b>651,098</b> | <b>(579,629)</b> | <b>56,262</b>             | <b>775,857</b>          |

### Summary of movement in funds – Group (2023)

|                                   | Opening<br>balance<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>& gains<br>£ | Closing<br>balance<br>£ |
|-----------------------------------|-------------------------|----------------|------------------|---------------------------|-------------------------|
| <b>Unrestricted funds - Group</b> |                         |                |                  |                           |                         |
| General                           | 521,969                 | 561,179        | (580,066)        | 45,895                    | 548,977                 |
| <b>Restricted funds - Group</b>   |                         |                |                  |                           |                         |
| Ellis fund                        | 6,276                   | -              | -                | (265)                     | 6,011                   |
| The National Archives grant       | 95,209                  | 70,000         | (32,587)         | (39,484)                  | 93,138                  |
| <b>Total restricted funds</b>     | 101,485                 | 70,000         | (32,587)         | (39,749)                  | 99,149                  |
| <b>Total funds</b>                | <b>623,454</b>          | <b>631,179</b> | <b>(612,653)</b> | <b>6,146</b>              | <b>648,126</b>          |

### Summary of funds

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

The National Archives Grant- given to fund support for the archives sector. The balance of funds are expected to be utilised in the 2024/25 financial year, through work undertaken by Community Archives, volunteering, and training. The transfer made in 2022/23 is correcting the position of the funds brought forward.

**Summary of movement in funds- Charity**

|                                     | Opening<br>balance<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>& gains<br>£ | Closing<br>balance<br>£ |
|-------------------------------------|-------------------------|----------------|------------------|---------------------------|-------------------------|
| <b>Unrestricted funds - Charity</b> |                         |                |                  |                           |                         |
| General                             | 544,593                 | 566,970        | (533,042)        | 76,025                    | 654,546                 |
| <b>Restricted funds - Charity</b>   |                         |                |                  |                           |                         |
| Ellis fund                          | 6,011                   | -              | -                | -                         | 6,011                   |
| The National Archives grant         | 93,138                  | 60,400         | (26,183)         | (19,763)                  | 107,592                 |
| <b>Total restricted funds</b>       | 99,149                  | 60,400         | (26,183)         | (19,763)                  | 113,603                 |
| <b>Total funds</b>                  | <b>643,742</b>          | <b>627,370</b> | <b>(559,225)</b> | <b>56,262</b>             | <b>768,149</b>          |

**Summary of movement in funds- Charity (2023)**

|                                     | Opening<br>balance<br>(as restated)<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>& gains<br>£ | Closing<br>balance<br>£ |
|-------------------------------------|------------------------------------------|----------------|------------------|---------------------------|-------------------------|
| <b>Unrestricted funds - Charity</b> |                                          |                |                  |                           |                         |
| General                             | 519,104                                  | 537,560        | (557,966)        | 45,895                    | 544,593                 |
| <b>Restricted funds - Charity</b>   |                                          |                |                  |                           |                         |
| Ellis fund                          | 6,276                                    | -              | -                | (265)                     | 6,011                   |
| The National Archives grant         | 95,209                                   | 70,000         | (32,587)         | (39,484)                  | 93,138                  |
| <b>Total restricted funds</b>       | 101,485                                  | 70,000         | (32,587)         | (39,749)                  | 99,149                  |
| <b>Total funds</b>                  | <b>620,589</b>                           | <b>607,560</b> | <b>(590,553)</b> | <b>6,146</b>              | <b>643,742</b>          |

**14 Analysis of assets between funds – Group**

|                                | <b>Tangible<br/>fixed<br/>assets<br/>£</b> | <b>Cash at<br/>bank and<br/>in hand<br/>£</b> | <b>Other net<br/>current<br/>assets/<br/>(liabilities)<br/>£</b> | <b>Creditors<br/>more than<br/>one year<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------------|--------------------------------------------|-----------------------------------------------|------------------------------------------------------------------|---------------------------------------------------|--------------------|
| Unrestricted funds             | 577,562                                    | 140,204                                       | (55,512)                                                         | -                                                 | 662,254            |
| Restricted funds               | 6,011                                      | 107,592                                       | -                                                                | -                                                 | 113,603            |
| <b>As at 30 September 2024</b> | <b>583,573</b>                             | <b>247,796</b>                                | <b>(55,512)</b>                                                  | <b>-</b>                                          | <b>775,857</b>     |

**Analysis of assets between funds – Group (2023)**

|                                | <b>Tangible<br/>fixed<br/>assets<br/>£</b> | <b>Cash at<br/>bank and<br/>in hand<br/>£</b> | <b>Other net<br/>current<br/>assets/<br/>(liabilities)<br/>£</b> | <b>Creditors<br/>more than<br/>one year<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------------|--------------------------------------------|-----------------------------------------------|------------------------------------------------------------------|---------------------------------------------------|--------------------|
| Unrestricted funds             | 524,991                                    | 200,322                                       | (176,336)                                                        | -                                                 | 548,977            |
| Restricted funds               | 6,011                                      | 93,138                                        | -                                                                | -                                                 | 99,149             |
| <b>As at 30 September 2023</b> | <b>531,002</b>                             | <b>293,460</b>                                | <b>(176,336)</b>                                                 | <b>-</b>                                          | <b>648,126</b>     |

#### Analysis of assets between funds – Charity

|                                | Tangible<br>fixed<br>assets<br>£ | Cash at<br>bank and<br>in hand<br>£ | Other net<br>current<br>assets/<br>(liabilities)<br>£ | Creditors<br>more than<br>one year<br>£ | Total<br>£     |
|--------------------------------|----------------------------------|-------------------------------------|-------------------------------------------------------|-----------------------------------------|----------------|
| Unrestricted funds             | 577,563                          | 130,392                             | (53,409)                                              | -                                       | 654,546        |
| Restricted funds               | 6,011                            | 107,592                             | -                                                     | -                                       | 113,603        |
| <b>As at 30 September 2024</b> | <b>583,574</b>                   | <b>237,984</b>                      | <b>(53,409)</b>                                       | <b>-</b>                                | <b>768,149</b> |

#### Analysis of assets between funds – Charity (2023)

|                                | Tangible<br>fixed<br>assets<br>£ | Cash at<br>bank and<br>in hand<br>£ | Other net<br>current<br>assets/<br>(liabilities)<br>£ | Creditors<br>more than<br>one year<br>£ | Total<br>£     |
|--------------------------------|----------------------------------|-------------------------------------|-------------------------------------------------------|-----------------------------------------|----------------|
| Unrestricted funds             | 524,992                          | 194,909                             | (175,308)                                             | -                                       | 544,593        |
| Restricted funds               | 6,011                            | 93,138                              | -                                                     | -                                       | 99,149         |
| <b>As at 30 September 2023</b> | <b>531,003</b>                   | <b>288,047</b>                      | <b>(175,308)</b>                                      | <b>-</b>                                | <b>643,742</b> |

#### 15 Income and expenditure account of the Charity

The company has taken advantage of Section 408 of the Companies Act 2006 and has not included its own Income and Expenditure Account or separate Statement of Financial Activities.

Prior to gift aid amounts received from the subsidiary, the Archives and Records Association (UK and Ireland) has net income for the year of £109,822 (2023 - income £23,153) based on income of £614,095 (2023 - £607,560). Gift aid distributions from trading subsidiary of £4,384 (2023: £2,865) were received in the year, in which the amount relates to the prior year trading profits.

#### 16 Related party transactions

During the year, the Charity incurred and recharged expenses on behalf of its 100% owned subsidiary of £1,508 (2023- £1,500). At the balance sheet date the amount due from ARA Commercial Limited was £8,955 (2023 - £10,410).

## 17 Financial instruments

|                                                                           | 2024<br>Group  | 2024<br>Charity | 2023<br>Group  | 2023<br>Charity |
|---------------------------------------------------------------------------|----------------|-----------------|----------------|-----------------|
|                                                                           | £              | £               | £              | £               |
| Financial assets that are fair value through income & expenditure account | 573,911        | 573,912         | 517,557        | 517,558         |
| Financial assets that are debt instruments measured at amortised cost     | 370,937        | 355,100         | 411,144        | 416,141         |
|                                                                           | <u>944,848</u> | <u>929,012</u>  | <u>928,701</u> | <u>933,699</u>  |
| Financial liabilities measured at amortised cost                          | 95,419         | 86,714          | 202,439        | 200,990         |
|                                                                           | <u>95,419</u>  | <u>86,714</u>   | <u>202,439</u> | <u>200,990</u>  |

### Items of income, expenditure, gain and loss (group and charity)

|                                                                           | Income<br>£   | Expense<br>£ | Net gains<br>£ | Net losses<br>£ |
|---------------------------------------------------------------------------|---------------|--------------|----------------|-----------------|
| <b>2024</b>                                                               |               |              |                |                 |
| Financial assets that are fair value through income & expenditure account | 16,236        | -            | 56,354         | -               |
| Financial assets measured at amortised cost                               | 3,539         | -            | -              | -               |
| Financial liabilities measured at amortised cost                          | -             | -            | -              | -               |
|                                                                           | <u>19,775</u> | <u>-</u>     | <u>56,354</u>  | <u>-</u>        |
| <b>2023</b>                                                               |               |              |                |                 |
| Financial assets that are fair value through income & expenditure account | 14,164        | -            | 6,146          | -               |
| Financial assets measured at amortised cost                               | 3,981         | -            | -              | -               |
| Financial liabilities measured at amortised cost                          | -             | -            | -              | -               |
|                                                                           | <u>18,145</u> | <u>-</u>     | <u>6,146</u>   | <u>-</u>        |

**THE ARCHIVES AND RECORDS ASSOCIATION (UK AND IRELAND)**

England & Wales - Charity number 1041063

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# Accounts

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**Archives & Records  
Association**  
UK & Ireland

# Annual Review

**Incorporating the Annual Report and Financial  
Statements for the Year End 30 September 2023**

October 2022 to September 2023

**Company Number: 02969472**

**Charity Registered in England and Wales Number: 1041063**

**Office of the Scottish Charity Regulator Number: SC041671**

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**Archives & Records  
Association**  
UK & Ireland

# Incorporating the Annual Report and Financial Statements for the Year End 30 September 2023

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# Statutory Information

## **Trustee Directors**

L J E Blight  
J F Bon  
K Downing  
A S Gregson  
R Higgins  
R J MacLeod  
A R Nicoll  
D A Powell  
S A Scarth  
W H Stockting  
E J Thompson-MacRae  
R Wade

## **Company Secretary**

J S Chambers

## **Chief Executive**

J S Chambers

## **Charity Number (England & Wales)**

1041063

## **Charity Number (Scotland)**

SC041671

## **Company Number**

02969472

## **Principal Address and Registered Office**

Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

## **Auditors**

Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

## **Bankers**

National Westminster Bank Plc  
13 Market Place Reading Berkshire  
BG1 2EP

# Trustee Directors' Report

The Trustees, who are also directors for the purposes of the Companies Act, present their report and the financial statements of the charity for the year ended 30 September 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

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

## References and Administrative Details

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

## Structure, governance and management

### Nature of governing document

The Archives and Records Association (UK and Ireland) is a company registered in England and Wales limited by guarantee (number 02969472), a charity registered in England and Wales (No 1041063) and a charity registered in Scotland (No SC041671). It is governed by its Memorandum and Articles of Association.

## Directors and Trustees

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

The Trustees serving during the year and since the year-end are as follows:

|                          |                          |
|--------------------------|--------------------------|
| L J E Blight             | (appointed 16 June 2023) |
| J F Bon                  |                          |
| K Downing                |                          |
| A S Gregson              | (appointed 16 June 2023) |
| R Higgins                |                          |
| R J MacLeod (Vice Chair) |                          |
| A R Nicoll (Chair)       |                          |
| D A Powell (Secretary)   |                          |
| S A Scarth (Treasurer)   |                          |
| W H Stockting            | (appointed 16 June 2023) |
| E J Thompson-Macrae      |                          |
| R Wade                   | (appointed 16 June 2023) |
| J M K Moran              | (resigned 16 June 2023)  |

## Recruitment and appointment of trustees

The Association is governed by an elected Board of Trustees. Trustees are directly elected by members via the Annual General Meeting. Trustees serve a three-year term before they can either seek re-election for a second and final three-year term, or resign. The Chair is elected for a two-year term.

## Induction and training of trustees

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

## Arrangements for setting key management personnel remuneration

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

## Organisational structure

### President

The President, is normally an eminent member of the profession. Aideen Ireland was appointed the President of the Archives and Records Association (UK & Ireland) in August 2020.

### The Officers and the Board

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

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

### Committees

Board members no longer hold portfolios in order to concentrate on strategy, policy and oversight.

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

### Nations and Regions

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

### Sections

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

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

### Objectives and activities

#### Objects and aims

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

The membership of the Association consists of Registered Members, Individual Members, Student Members, Honorary Life Members, Institutional Affiliates and Individual Affiliate Members and now stands at approximately 2,200.

The objects of the charitable company are:

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

#### Public benefit

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

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



**Archives & Records  
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UK & Ireland

# The year in context

## October 2022 - September 2023



- In the UK, after a period of political turmoil, Rishi Sunak became Prime Minister (and remains so). 2022 ended the year with a 41-year high inflation rate in the UK of 11.1% and a slightly lower rate in Ireland of 8.9%. Ireland also saw changes in leadership in this period.
- In autumn of 2022, in the UK, the COVID-19 inquiry got underway.
- From October 2022, in Ireland, adopted people, those that were boarded out or subject to illegal registration, and their families, could apply for their birth and early life information and access their birth certificate.
- The war in Ukraine continued into its second year.
- In February 2023 the Windsor Framework replaced the Northern Ireland protocol in regards to movement of goods within the island of Ireland post BREXIT.
- March saw the resignation of Ryan Tubridy from the Late, Late Show and was followed by a scandal around payments at RTE.
- In May, in the UK, King Charles III was crowned as the new monarch.
- June saw the International Council on Archives celebrate its 75th anniversary.
- July saw some light relief with Barbenheimer fever and the Women's World Cup.
- The UK Government accepted the case for compensation in the Infected Blood Inquiry but campaigners for victims continue to campaign for more to be done.
- 2023 was the hottest year since records began.





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# Inclusion and Equity

## A sector for everyone

**Our organisation is changing. Our sector is changing. Our commitment to meaningful inclusion and equality is a thread that runs throughout our entire organisation, our activities and this strategy. What we do and how we do it, will serve as a reflection on the sector. We will: Ensure equality and inclusion are at the forefront of everything we do, encourage everyone to commit to an inclusive and equal profession and sector, and hold ARA to account for that delivery**

### **ARA Strategy 2022-2025**

We continued to work on our Equity, Diversity and Inclusion strategy with the aims:

- To be the calm and confident leader the sector needs.
- To develop a plan in which equity, diversity and inclusion can be seen in all our activities and throughout our nations, regions and sections.
- To use our resources to encourage an inclusive, welcoming and diverse sector in which everyone can be themselves and achieve their potential.
- To empower and resource individual members, and our nations, regions and sections to undertake practical steps towards making this a reality.
- To review our aims and this plan on an ongoing basis.

As part of this work we published an online training resource "Embedding Equality, Equity, Diversity and Inclusive Practice in UK Archive Sector". This is a series of seven free, pre-recorded presentations that allow record-keeping professionals to move through the training at their own pace. Part 1 introduces key issues and concepts. Part 2 builds on this knowledge, offering practical steps to embed inclusive practice in the workplace.



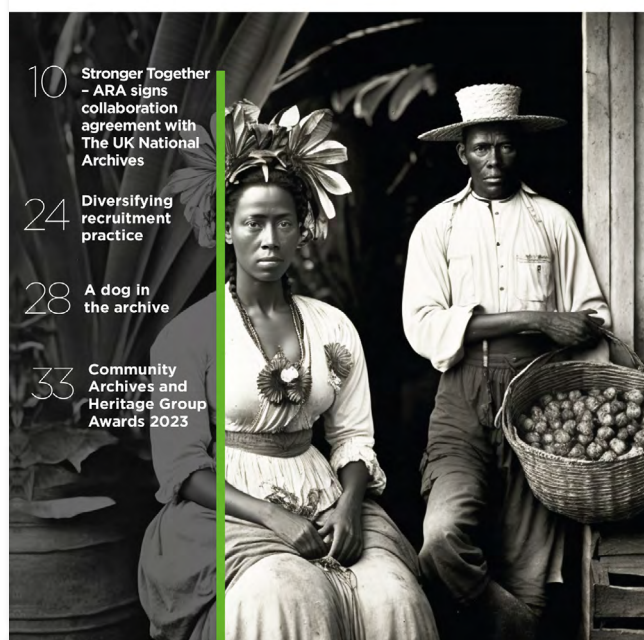
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# arc magazine

September &  
October '23

No: 394  
ISSN: 2632-7171



ARC Magazine September / October 2023.

ARA's 2023 conference in Belfast was on the theme of 'Communities' several presentations were made that were specifically about making the archives and records



Is it OK? Panel session at 2023 Conference with Sarah Trim West, Jenny Moran, Iida Saarinen, Philip Milnes Smith.

sector more accessible and the innovative 'Is it OK' session (trialed in Chester in 2022) was run for a second time – this time in the largest space available and with very good attendance. The session was on the theme of disability and accessibility and this has been a strong theme throughout the year.

### Diversity Allies

ARA continues to work with the Diversity Allies and the Accessibility group produced a series of blogs on Accessibility and the Archives – looking at both issues of workplace accessibility as well as how disabled people have been represented historically. The Inclusive Cataloguing group also produced a number of blogs on topics of: Traces of South Asia: Curating the Gaps and New approach to providing information on inclusive cataloguing.

The allies also supported a number of regions and groups with workshops on accessibility. At least twelve events held by ARA's Nations, Regions, Sections and groups, across the reporting period, had diversity and inclusion as their main theme.

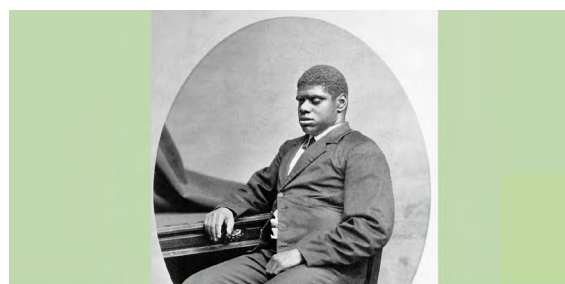
Elizabeth Oxborrow-Cowan recorded two Community Conversations – these provide online interviews that explore the experiences of people from different backgrounds in their engagement with the archive sector from a variety of perspectives.

### Communications and Resources

ARA continues to work hard to ensure content that it puts out is reflective of the diversity of the general population and of the 35 authors of 27 feature articles

in ARC Magazine over the reporting period 63 per cent were women, 37 per cent men, 17 per cent from the global ethnic majority. 41 per cent of the 27 features had diversity, equity and/or inclusion as a main theme.

As reported above the website blog continues to host a series of blogs from the Diversity Allies working group.



Blog cover images from the Diversity Allies Accessibility and the Archives blog series.



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# Transforming understanding **Advocacy and public engagement**

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

## **ARA Strategy 2022-25**

### **The Campaign for Records**

The Campaign for Records, our joint campaign with IRMS, was officially launched to parliamentarians at an event in Westminster in January 2023. The Westminster event was hosted by Chris Evans MP chair of the APPG on Archives and History. Attendees, who included campaign stakeholders and contributors as well as members of IRMS and ARA heard from Ruth MacLeod, Vice Chair of ARA, Reynold Leming, Chair of IRMS, Chris Evans MP, MP for Islwyn, Shadow Minister for Defence Procurement, Chair APPG Archives and History, Richard Ovenden, Bodley's Librarian in the University of Oxford, Jon Baines, Senior Data Protection Specialist at Mishcon de Reya LLP and Lord Parkinson of Whitely Bay, Minister for Arts and Heritage.

As part of the campaign we developed a series of Manifesto asks with a view to the UK General Election due to be held in 2024 (or early 2025) and circulated these to all the main political parties.

We developed a system for responding reactively to press articles that touch on issues relevant to the campaign, offering comment from experts on topics such as disappearing WhatsApp messages.

### **UK Government Consultations**

ARA consulted with members on the UK Government's GDPR Consultation, inviting responses to inform the official response submitted by the Legislation and Standards Working Group. The group continue to monitor the progress of the Data Protection Bill through the Houses of Parliament and currently it includes an amendment restoring exemption for archives, archiving in the public interest.

ARA has also written to the King regarding the appointment of a non-archivist to sort the late Queen Elizabeth's papers prior to archiving.

### **Chief Archivists in Local Government**

The Chief Archivists in Local Government (CALGG) began work on a project looking at the records of care experienced and adopted people. They have produced guidance on these records and this will be published in February/March 2024. CALGG also continue to work collectively to bring about a successful outcome for the Church of England burial grounds project.

### **Explore Your Archive**

In its 10th year, Explore Your Archive (EYA) remains our main vehicle for advocacy to the public. The website now has new features with guides aimed at the general public to help them negotiate archive searches and also provides a Spotlight feature to highlight the work of different services around the country.

As part of EYA the Outside the Box podcast recorded three volunteer week specials to coincide with volunteer week in June 2023 – these focused on the volunteer experience and different ways in which people might volunteer: looking at online volunteering with #CrowdCymru, in person volunteering at Avebury and volunteering content for the archive as part of the Mass Observation Project at Sussex University.

The focus week was once again very successful and Ireland continued to create a great buzz around their Explore Your Archive launch achieving good media coverage.

### Community Archives and Heritage Group

The Community Archives and Heritage Group continue to provide a vital link between the professional recordkeeping sector and archives and heritage organisations that are primarily volunteer led. The group once again held a face-to-face conference in London and has also worked on refreshing the resources on their website.

### Awards and Prizes

Awards and prizes are a way of showcasing and celebrating all that is excellent in the recordkeeping sector and provide an opportunity to reach out to press and politicians with a 'good news story' that alerts them to what is going on in an often-under-sung part of the wider heritage and culture sector.

### Archive Volunteering Award

In June the Archive Volunteering Award was given to RHS Digital Dig, timed to coincide with Volunteer Week. The judging panel also Highly Commended two other entries: Queer Norfolk and Life with the Lionesses: Twenty-Five Years of Women's International Rugby League (later more generally known as the Women in Rugby League Project) by Heritage Quay in Huddersfield. They also made a special commendation for the two volunteers at Queer Norfolk: Adam Baker and Beau Brannick for their amazing contribution to the project.

Karen Clarke of the RHS said of the award:

*"We are thrilled to receive the ARA Archive Volunteering Award 2023. The enthusiasm and commitment of the Digital Dig volunteers has gone far beyond our expectations and we are so grateful for their incredible contribution. The resulting work is testament to the number of hours that the volunteers have spent transcribing and geotagging the nursery catalogues. The films produced by the Digital Ambassadors are also a wonderful showcase of how the project captured the imaginations of the young people involved. It has been a real pleasure getting to know many of the volunteers both near and far, we certainly didn't expect the project to have such a widespread international*



Lord Parkinson -  
Minister for Arts  
and Heritage  
- speaking at the  
Campaign for  
Records launch  
event on 18th  
January 2023  
© D Mason

*reach. We wanted the Digital Dig volunteers to feel part of something even though they were working remotely and this award celebrates each and every volunteer that gave their time to make the project a success. We would also like to thank the National Lottery Heritage Fund and the Digital Ambassador partners that made this project possible."*

### ARA Excellence Awards 2023

The 2023 ARA Excellence awards received a large number of entries and a good turnout for the public vote. Over 1,000 votes were cast by the public resulting in the following awards being made:

- Record keeping service of the Year – Jersey Archives
- Record keeper of the Year – Louise Neilson for her work at Lothian Health Services Archive
- New Professional of the Year – Fran Horner for her work at Heritage Quay, the Archives and Records Management Service for the University of Huddersfield.



Aideen Ireland, ARA President with Peter Crooks, Virtual Record Treasury Ireland and Andrew Nicoll, ARA Chair at the Ellis Prize event.

Further to these awards, three Distinguished Service Awards were made by the Board to:

- Vicki Wilkinson
- Antony Oliver
- Sally McInnes

### Ellis Prize

In November 2022 the Ellis Prize was awarded to the Virtual Record Treasury Ireland at a prize giving event in Dublin. The prize was set up by Roger Ellis, a past President of the Society of Archivists in 1972 to “to reward excellent work in our profession, and to recognise significant contributions to archive theory and practice”. It was awarded to the Virtual Record Treasury of Ireland for their excellent work in delivering back to the Irish nation and its diaspora more than 700 years of Irish history and culture.

On presenting the award, Aideen Ireland, President of the Archives and Records Association (UK and Ireland) said:

*“Beyond 2022 - The Virtual Record Treasury of Ireland is an exemplar project that shows the world what can be done through the use of new technology, through trans-national and trans-sectoral collaboration and how archives sit at the centre of a nation's identity and culture. It shows that in their restoration to people of that nation, and the world, they can bring hope to many other countries where cultural identity is lost or threatened by the destruction of war, climate catastrophe or natural and man-made disaster, most notably right now in Ukraine, but also recently in Afghanistan, Syria and Mali. I am*

*thrilled to be able to award the Ellis Prize to this excellent venture and look forward to seeing its development over the coming years. I extend my congratulations to all who have made this possible”*

### Community Archive and Heritage Group Awards 2023

The Community Archive and Heritage group awards were announced at their conference in London in July 2023

29 entries were eventually whittled down to the three winners of the 2023 awards:

- Overall winner and winner of Gathering and Preserving Heritage category: Dream Time Creative (Wakefield)
- Wellbeing Category: Glenside Hospital Museum (Bristol)
- Community Engagement: Remembering the Past (North Tyneside)

The judging panel also highly commended the Scottish Jewish Archives Centre, Sunny Bank Mills, Leyland Historical Society and Headford Lace.

They also awarded a Certificate of Special Achievement to the Scottish Jewish Archives Centre for sustained best practice.

### Surveys

ARA's Survey Group provides opportunities for services across the UK to understand their audiences through the Distance Enquiries Survey and the Archive Visitor Survey.



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# Inspiring Education, Skills and Development

## There is always room to learn

**ARA will provide inclusive education, skills, training and development opportunities for all members and stakeholders, working in partnership with other education providers as necessary to achieve this. We will support individuals through their lifetime of involvement, interest in, and commitment to the sector.**  
**ARA Strategy 2022-25**

One of the most important things ARA does for its members is to provide inclusive education, skills, training and development opportunities. These are often extended to non-members in the sector and to relevant stakeholders. We work in partnership with other education providers as necessary to achieve this.

### Conferences

Conferences provide not only an opportunity to learn from presentations, workshops and seminars but also from the one-to-one conversations that happen in the breaks and at the social events.

It was therefore a great pleasure to be able to return to Belfast in 2023. Delegates were treated to three excellent keynotes from:

- Jayne Brady, Head of the Northern Ireland Civil Service presented on: Together, Building Inclusive Communities,
- Dr Peter Crooks, Associate Professor/Senior Lecturer in Medieval History, Trinity College Dublin and Founding Director, 'Beyond 2022: Ireland's Virtual Record Treasury'



Workshops at the ARA Conference 2023



Workshops at the ARA Conference 2023

- And a team from the London Metropolitan Archives - Emma Markiewicz, Director, London Metropolitan Archives (LMA) was billed as the keynote for *Switching the Lens: How we used our exhibition to embed equality, diversity and inclusion in everything we do*, however she chose to innovate and really take the theme forward by bringing a team of people who worked on the Unforgotten Lives exhibition to present on different aspects of it – highlighting the need to front and centre diversity both in the work and the presentation of it, respecting and involving the wide variety of communities that make up the population of London. In addition to Emma, the speakers from LMA were: Husna Marysm, Hannah Milton, Miskha Chisholm and Thomas Bower and their presentation centered around the current LMA exhibition which presents the stories of Londoners of African, Caribbean, Asian and Indigenous heritage who lived and worked in the city between 1560 and 1860 and are recorded in London's archives.

As well as a full programme of presentations and sessions on the conference theme of 'Communities' with over 100 speakers across the three days, the conference provided an opportunity for delegates to connect informally at a number of social events. Those arriving early on the Tuesday evening attended a drinks reception in the Piano Bar of the Europa Hotel (the conference venue) and on Wednesday night visited the Public Record Office of Northern Ireland (PRONI) for a curry night plus tours of the stores and conservation areas and access to the Search and Reading Rooms. The Lord Mayor of Belfast,

Ryan Murphy, was also present and welcomed ARA's delegates to the City. Thursday provided a gala dinner and the awards ceremony for the ARA Excellence Awards.

The conference had one of the highest attendance rates of any ARA Conference and with almost half the delegates being non-members.

The Community Archives and Heritage Group also held an in-person conference in 2022 at the UCL in London. The one-day conference explored the history of the group's awards and heard updates from past winners.

### **Sections, Groups, Nations and Regions**

Many of ARA's sections groups and regions experimented with the different options available to them for training and networking events, some continuing to work online, some hybrid and some face-to-face. Many groups took the opportunity to work together to take advantage of expertise from specialist sections and groups.

### **Professional Registration**

2022/23 was another successful year for ARA members. We received 15 applications, 14 of those applications were for Registered Membership and one application for a Fellowship. 10 applications passed the assessment - a pass rate of 67%. This would not have been possible without the wonderful team of professional registration assessors, who volunteer their time to ensure each application meets the required standards.



ARA Conference delegates visit PRONI in Belfast



Workshops at the ARA Conference 2023

### Continuing Professional Development

2023 saw the launch of our central training offer providing more general business skills for record-keepers. Topics include advocacy, project management, budgeting for beginners, copyright and advanced presentation skills. ARA members enjoy large discounts and preferential booking, striking a balance between affordability, member benefits and high-quality training. Delegate surveys show that around 75% were very satisfied with training offered, with 100% recommending the course to others. We continue to sell out places on the most popular courses.

The ARA website also provides a searchable and free CPD resource featuring recorded web archiving and embedding EDI practice training. It also includes webinars recorded by ARA's nations, English regions and sections.

### Competency Framework Review

Launched in 2017, the framework was our first attempt to bring together the key competencies required of all those working in record keeping. It is a powerful career development tool, helping professionals benchmark their skills and experience against ARA professional registration standards. It can help those working in the recordkeeping sector to identify their strengths and skills to develop relative to their own career development. It also supports employers with workforce development by providing competency standards all staff can work to, and highlights transferable skills that help new talent find a way into the sector.

In January 2023, we began a review of the framework. Regular engagement is critical if the Framework is to remain relevant to current and future sector needs. Armed with the skills data gathered from the 2022 workforce mapping survey, we began a comprehensive consultation with ARA members, employers, key stakeholders and government agencies in the UK and Ireland record keeping sector. We also consulted with neighbouring professional bodies; CILIP, ICON and IRMS and some international organisations including the ICA. We are particularly grateful to the UK National Archives and the Digital Preservation Coalition for their contributions. The review findings will be published in 2024.



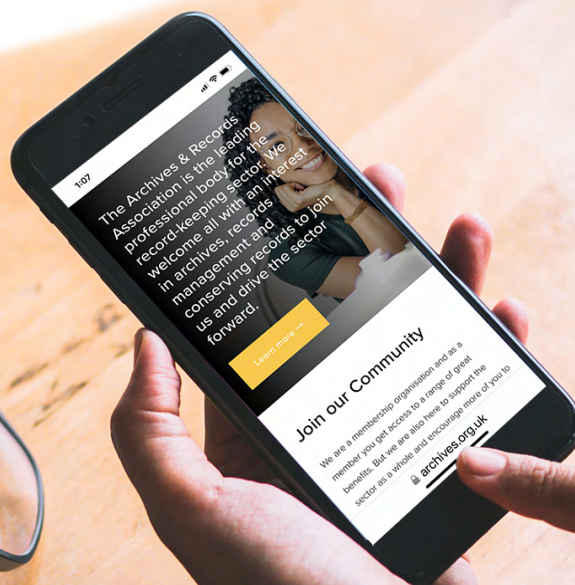
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# Meeting the Digital Challenge

## At the heart of what we do – our members

**ARA will address the wider digital challenge that the record-keeping and user communities face, and put digital at the heart of our workforce development ARA Strategy 2022-2025**

We will be bringing basic digital skills to our central training programme from 2024. We recognise some learn at different speeds, and it is important all in the sector have access to digital skills development





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# Our members

## Providing valued member services

### **ARA member services will provide inclusive, innovative and valued benefits for our members.**

#### **ARA Strategy 2022-25**

To meet this strategic aim we continue to invest in our communications and learning and development offers, this has created new opportunities for members and more support for our regions, groups and sections as well as individual members.

We looked carefully at the member benefits we offer and represented them in a more appealing way on the website. We also started work on systematic communications for new members that will help them navigate the benefits that ARA has to offer and also to make sure that we stay in touch with them and garner any feedback on what we can do to improve.

#### **Support for members**

Although inflation dropped across the reporting period, many people were still affected by the steep rise in the cost-of-living crisis in both the UK and Ireland and we continued to provide a support fund to help members maintain their membership and continue with their professional development.

#### **Nations and Regions, Sections and Groups**

We continued to monitor how the new arrangement of the regions is progressing and also looked at reviving regions and groups that were struggling to reform after periods of inactivity.

As a result of feedback in the membership survey of 2022 we set up an International Region for members working overseas.

In order to ensure a good stream of communication between nations, regions, sections and groups and the ARA Board, different groups are invited to attend Board meetings (either in person or by remote means). This has

allowed for useful discussion of the work being done by our groups and also helps identify where we can further support that work centrally.

#### **Communications with members**

ARA Today, our monthly bulletin, continues to be our main channel of communication to our members. Groups, Sections, Nations and Regions also send out regular communications.

ARC our bi-monthly magazine continues to provide in-depth features on a wide range of topics as well as news from all parts of the recordkeeping sector.

The website blog/news site has provided an outlet for stories of a more immediate nature and a place to run series on different topics.

Archives and Records – the journal of the Archives and Records Association remains the core academic journal for the sector. In 2023 it published three issues including a special issue highlighting research from New Professionals and Students. Access to Archives and Records and 5 other academic journals published by Taylor and Francis is included free for ARA Members. These subscriptions are worth over £500 if you were to download a single issue of each and £195 for the Archives & Records journal annual subscription just on its own.

#### **Surveys and Consultations**

ARA belongs to our members. Consultation on key pieces of work is therefore essential and members were consulted on the Competency Framework, the new EDI report and GDPR legislation. A number of smaller surveys were circulated: ARA Wales and ARA Scotland both consulted with members in their nations, centrally ARA consulted on setting up an International Group. The Environmental Sustainability Group sent out a survey looking at environmental practices and the Security and Access Group circulated new guidelines for input.



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# Our organisation

## Ensuring a fit for purpose organisation

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

### **ARA Strategy 2022-2035'**

At the ARA AGM in June 2023 a new board was constituted and the board now comprises:

|                 |                                                                                                                                               |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Chair:          | Andrew Nicoll                                                                                                                                 |
| Hon Secretary:  | David Powell                                                                                                                                  |
| Hon Treasurer:  | Stephen Scarth                                                                                                                                |
| Vice Chair:     | Ruth MacLeod                                                                                                                                  |
| Board Trustees: | Julie Bon, Louisa Blight,<br>Killian Downing, Adrian Gregson,<br>Ross Higgins,<br>Elizabeth Thompson-MacRae,<br>Bill Stockting, Richard Wade. |

Following the adoption of an amended constitution at the AGM in June 2022 the Board started the process to identify any gaps that could be filled by co-opting non-members.

The Board looked carefully at ARA's approach to risk management in the last year in a review led by board member Elizabeth Thompson-Macrae. A draft policy has now been developed and the Board confirmed their risk appetite with regards to operational risks (medium) and external risks (medium). Along with previously agreed levels regarding legal compliance (very low), finance (medium) and governance (medium). Elizabeth, supported by the Honorary Secretary, will, in the next reporting year, finalise the Risk Management Policy and associated documentation for final approval and development of the risk register.

### **Going further - Collaborating across the sector and beyond**

ARA continues to build and strengthen relationships across the sector and beyond.

#### **Collaboration Agreement with the UK National Archives**

On 20th June 2023 the Archive and Records Association and The UK National Archives entered into a Collaboration Agreement for 2023 – 2025

The Collaboration Agreement builds on the desire for cooperation and collaborative working between The UK National Archives and the Archives and Records Association. The agreement sets out the role of each organisation and describes how they will work together to achieve their separate and common goals and recognises that while both organisations have distinct roles, their strategic visions, programmes and aims reflect many areas of shared interest.

The agreement outlines how both organisations will continue to build on their relationship to date to ensure strong leadership and clarity for the archive, recordkeeping and conservation sector. The agreement and its action plan reflect common values, goals and realities.

#### **Records at Risk**

In 2021 The UK National Archives, the Archives and Records Association and the British Records Association collaborated to launch the 'Records at Risk Fund' to support urgent interventions to save physical and digital records facing immediate peril across the UK.

In 2023 grants were awarded with 6 archives from across England and Scotland receiving grants of up to £5,000.

John Chambers ARA  
and Jeff James UK  
National Archives  
sign collaboration  
agreement June 2023



### **Campaign for Records – democracy and rights in the digital age**

The campaign continues to bring IRMS and ARA together and members of other organisations are now involved in the steering group – for example from NADPO.

### **Workforce Mapping Survey**

A Workforce Data Consortium had been convened in 2021 by CILIP and ARA with a number of other partners (including: The Art Libraries Society, Culture and Sport Division of the Welsh Government, Health Education England, Information & Records Management Society, Libraries Connected, The UK National Archives, Scottish Library and Information Council.) to fund and oversee a workforce mapping survey of the library, archives, records, information and knowledge sector. The results of the survey were circulated in early 2023 and showed that the sector still has some way to go before the workforce is fully representative of the population in general. There was still evidence of a gender-pay gap and deeper probing of the data showed that those with protected characteristics and most affected by EDI initiatives were also those least likely to consider workplace mitigations of bias as effective.

### **Activities in Scotland**

ARA Scotland ran several successful social media campaigns, including ‘#12DaysofArchives’, ‘#ScottishArchivesDay’, and ‘#Archive30’. These campaigns draw involvement from across the archives and records sector. #12DaysofArchives had 21.3K impressions on up to 250 tweets per day; #ScottishArchivesDay on 28th February saw 80+ accounts taking part; #Archive30 saw an average of 63 participants per day across the month, peaking at 90 with #ArchiveFashion and #ArchiveFoodandDrink. The ARA Scotland Twitter/X account saw an average of 2.1k impressions each day, and the #Archive30 hashtag earned

an average of 458.2k impressions per day. ARA Scotland delivered an introductory presentation to the new intake of Glasgow University Information Management students, highlighting the benefits of ARA membership and increasing visibility with the students. ARA Scotland developed and circulated a membership survey to guide upcoming training provision. They answered queries from ARA Members in Scotland via email and social media.

ARA Scotland Diversity Allies and the ARA Diversity and Inclusion Allies successfully created and ran ‘An introduction to Disability and Accessibility for Recordkeepers’ training sessions, and were accepted to present on Accessibility for the ARA Conference in Belfast.

We continued to meet regularly with the Scottish Council on Archives and National Records Scotland as well as to support the activities of the Community Archives and Heritage Group Scotland.



**Archives & Records  
Association**  
UK & Ireland

# Financial Review

## Financial review

### Fundraising

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

### Future plans

In the coming year we will research the true impact of physical disability on the record keeping workforce. We have both evidence that disability does not hinder a career once someone has a job but that getting that first job can be very difficult to obtain. We will also publish guidance regarding wellbeing and spontaneous collecting after disasters. We will provide training on business negotiation skills and continue to promote apprenticeships as alternate routes into the sector.

The Campaign for Records - democracy and rights in the digital age is a joint campaign with the IRMS and we will continue to seek new public records legislation for England and Wales. Various public inquiries in the UK have all commented on poor or non-existent record keeping which is not illegal. We will also co-operate with the Open University to research the best way to bring police recordkeeping into statutory control.

Our Research Fund will offer grants regarding the impact and opportunity of AI and emerging technology. We will publish guidance on Collections Care and also on Security.

### Financial review

This report reviews the financial activities of the Archives and Records Association (UK and Ireland) for the financial year ended 30 September 2023 and should be read in conjunction with the financial statements and the notes to the accounts found later in this annual report. The consolidated statements cover all of the accounts maintained by the ARA, including those used

for transactions affecting Ireland and individuals and organisations in the Euro currency area and the financial activities of our subsidiary, ARA Commercial Limited.

The charity's total income for the financial year was £631,179 (2022 - £554,252), an increase on the prior year of £76,927 (14%). Total expenditure for the year was £612,653 (2022 - £471,214), an increase on the prior year of £141,439 (30%). These increases were due to the conference being held in Ireland this year.

During this period the overall gain on our investments was £6,146 (2022 - loss of £35,071). When taken together with the net income for the year, this puts the net movement in funds at an increase of £24,672 (2022 - £47,967). Thus, the Balance Sheet shows that total funds carried forward as at 30 September 2023 were £648,126 (2022 - £623,454). This figure represents an increase in funds of 4% (2022 - increase of 8%) from the previous year.

### Policy on reserves

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

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

At the year end, the group held total unrestricted reserves of £548,977 (2022 - £521,969). This is in line with policy.

Restricted funds at the year-end amounted to £99,149 (2021 - £101,485), and represents funds held on specific trusts. A description of individual restricted funds held is provided in Note 13.

### Investment policy and objectives

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

### Relationships with related parties

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

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

### Objectives and policies

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

### Cash flow risk

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

### Credit risk

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

### Liquidity risk

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

### Statement of Trustees' Responsibilities

The Trustees (who are directors of Archives and Records Association (UK and Ireland) for the purposes of company law) are responsible for preparing the Trustee Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including *Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the income and expenditure, 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;

- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standard 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 charitable company will continue in business.

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

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

### Statement as to disclosure to our auditors

In so far as the Trustees are aware:

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

### Auditors

The auditors, Albert Goodman LLP, are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

### Small Company Provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

By order of the Trustees.



S Scarth - Trustee



AR Nicoll - Trustee

Date: 12th March 2024



Archives & Records  
Association  
UK & Ireland

# Annual Report and Financial Statements

For year ended  
30th September  
2023

The following pages are the Annual Report and Financial Statements for year ended 30th September 2023. These are the official report and accounts for compliance purposes and include the independent auditor's report to the members of the Archives and Records Association.

### **Auditor's responsibilities for the audit of the financial statements**

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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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:

### **The extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charity Act 2011, employment, data protection and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

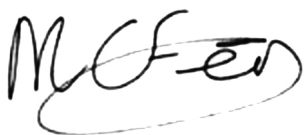
- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission and other relevant regulators including the group's legal advisors and insurers.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

#### **Use of our report**

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



.....  
Michelle Ferris BSC (Hons) FCA DChA (Senior Statutory Auditor)  
For and on behalf of Albert Goodman LLP, Statutory Auditor

Goodwood House  
Blackbrook Park Avenue  
Taunton  
Somerset  
TA1 2PX

Date: 27 March 2024

**Archives and Records Association (UK and Ireland)**

Consolidated Statement of Financial Activities (including an Income &amp; Expenditure account)

For the Year Ended 30 September 2023

|                                           |       | Unres-<br>tricted | Res-<br>tricted | 2023<br>Total      | Unres-<br>tricted  | Res-<br>tricted    | 2022<br>Total |
|-------------------------------------------|-------|-------------------|-----------------|--------------------|--------------------|--------------------|---------------|
|                                           | Notes | £                 | £               | (as restated)<br>£ | (as restated)<br>£ | (as restated)<br>£ | £             |
| <b>Income from:</b>                       |       |                   |                 |                    |                    |                    |               |
| Charitable activities                     | 2     | 504,139           | 70,000          | 574,139            | 473,854            | 66,500             | 540,354       |
| Other trading activities                  | 3     | 38,895            | -               | 38,895             | 332                | -                  | 332           |
| Investment                                | 4     | 18,145            | -               | 18,145             | 13,235             | 331                | 13,566        |
| <b>Total income</b>                       |       | 561,179           | 70,000          | 631,179            | 487,421            | 66,831             | 554,252       |
| <b>Expenditure on:</b>                    |       |                   |                 |                    |                    |                    |               |
| Charitable activities                     | 5     | 580,066           | 32,587          | 612,653            | 435,236            | 35,978             | 471,214       |
| <b>Total expenditure</b>                  |       | 580,066           | 32,587          | 612,653            | 435,236            | 35,978             | 471,214       |
| <b>Net (expenditure) / income</b>         |       | (18,887)          | 37,413          | 18,526             | 52,185             | 30,853             | 83,038        |
| Transfer between funds                    |       | 39,484            | (39,484)        | -                  | -                  | -                  | -             |
| <b>Other recognised gains</b>             |       |                   |                 |                    |                    |                    |               |
| Unrealised (loss) / gain on investment    |       | 6,411             | (265)           | 6,146              | (34,786)           | (285)              | (35,071)      |
| <b>Net movement in funds for the year</b> |       | 27,008            | (2,336)         | 24,672             | 17,399             | 30,568             | 47,967        |
| <b>Reconciliation of funds</b>            |       |                   |                 |                    |                    |                    |               |
| Total funds brought forward               |       | 521,969           | 101,485         | 623,454            | 504,570            | 70,917             | 575,487       |
| <b>Total funds carried forward</b>        |       | 548,977           | 99,149          | 648,126            | 521,969            | 101,485            | 623,454       |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

|                                                |       | 2023           | 2023           | 2022           | 2022           |
|------------------------------------------------|-------|----------------|----------------|----------------|----------------|
|                                                |       |                |                | (as restated)  | (as restated)  |
|                                                |       | £              | £              | £              | £              |
|                                                | Notes | Group          | Charity        | Group          | Charity        |
| Fixed assets                                   |       |                |                |                |                |
| Intangible assets                              | 8     | 11,304         | 11,304         | 15,580         | 15,580         |
| Tangible fixed assets                          | 9     | 2,141          | 2,141          | 3,012          | 3,012          |
| Investments                                    | 10    | 517,557        | 517,558        | 425,678        | 425,679        |
|                                                |       | <u>531,002</u> | <u>531,003</u> | <u>444,270</u> | <u>444,271</u> |
| Current assets                                 |       |                |                |                |                |
| Debtors                                        | 11    | 142,454        | 137,882        | 159,172        | 159,654        |
| Cash at bank and in hand                       |       | 293,460        | 288,047        | 252,728        | 247,544        |
|                                                |       | <u>435,914</u> | <u>425,929</u> | <u>411,900</u> | <u>407,198</u> |
| Liabilities:                                   |       |                |                |                |                |
| Creditors: amounts falling due within one year | 12    | (318,790)      | (313,190)      | (232,716)      | (230,880)      |
| Net current assets                             |       | <u>117,124</u> | <u>112,739</u> | <u>179,184</u> | <u>176,318</u> |
| Total net assets                               |       | <u>648,126</u> | <u>643,742</u> | <u>623,454</u> | <u>620,589</u> |
| The funds of the charity:                      |       |                |                |                |                |
| Unrestricted funds:                            |       |                |                |                |                |
| General funds                                  |       | <u>548,977</u> | <u>544,593</u> | <u>521,969</u> | <u>519,104</u> |
| Total unrestricted funds                       | 13    | <u>548,977</u> | <u>544,593</u> | <u>521,969</u> | <u>519,104</u> |
| Restricted funds                               |       | <u>99,149</u>  | <u>99,149</u>  | <u>101,485</u> | <u>101,485</u> |
| Total charity funds                            |       | <u>648,126</u> | <u>643,742</u> | <u>623,454</u> | <u>620,589</u> |

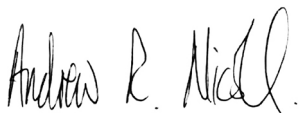
The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 27 – 42 form part of these accounts.

Approved by the Board for issue on 12<sup>th</sup> March 2024 and signed on their behalf by:



.....  
S Scarth  
Trustee



.....  
AR Nicoll  
Trustee

**Archives and Records Association (UK and Ireland)**

## Statement of Cash Flows and Consolidated Statement of Cash Flows

For the Year Ended 30 September 2023

|                                                                    |              | <b>2023</b>     | <b>2022</b>          |
|--------------------------------------------------------------------|--------------|-----------------|----------------------|
|                                                                    |              | <b>£</b>        | <b>(as restated)</b> |
|                                                                    | <b>Notes</b> | <b>Group</b>    | <b>Group</b>         |
| <b>Cash flows from operating activities</b>                        |              |                 |                      |
| Net expenditure for the year                                       |              | 24,672          | 38,386               |
| Adjustments to cash flows from non-cash items:                     |              |                 |                      |
| Depreciation and amortisation                                      | 8,9          | 5,311           | 4,532                |
| Investment income                                                  | 4            | (18,145)        | (13,566)             |
| Unrealised net (gain) / loss on investments                        | 10           | (6,146)         | 35,071               |
| (Profit) / loss on disposal of fixed assets                        |              |                 |                      |
|                                                                    |              | <b>5,692</b>    | <b>64,423</b>        |
| Working capital adjustments                                        |              |                 |                      |
| (Increase) / decrease in debtors                                   | 11           | 16,718          | (82,925)             |
| Increase / (decrease) in creditors                                 | 12           | 86,074          | 44,641               |
|                                                                    |              | <b>108,484</b>  | <b>26,139</b>        |
| <b>Cash flows from investing activities</b>                        |              |                 |                      |
| Purchase of tangible fixed assets                                  | 9            | (164)           | (8,995)              |
| Purchase of intangible fixed assets                                | 8            |                 | (844)                |
| Acquisition of investments                                         | 10           | (322,833)       |                      |
| Investment disposals                                               | 10           | 237,100         |                      |
| Income from dividends                                              | 4            | 14,164          | 13,147               |
| Interest receivable and similar income                             | 4            | 3,981           | 419                  |
|                                                                    |              | <b>(67,752)</b> | <b>3,727</b>         |
| Net increase in cash and cash equivalents                          |              | <b>40,732</b>   | <b>29,866</b>        |
| Cash and cash equivalents at the beginning of the reporting period |              | <b>252,728</b>  | <b>222,862</b>       |
| Cash and cash equivalents at the end of the reporting period       |              | <b>293,460</b>  | <b>252,728</b>       |
| Cash & Cash equivalents reconciliation:                            |              |                 |                      |
| Cash at bank                                                       |              | <b>293,460</b>  | <b>252,728</b>       |
| Total cash & cash equivalents at the end of the reporting period   |              | <b>293,460</b>  | <b>252,728</b>       |

## **1 Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are:

### **1.1 Basis of accounting**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

These financial statements consolidate the results of the Charity and its wholly owned subsidiary, ARA Commercial Limited, on a line by line basis. The "Group" heading within the balance sheet refers to the consolidated accounts of Archives and Records Association (UK and Ireland) and ARA Commercial Limited.

In the parent company financial statements the investment in the trading subsidiary is accounted for at cost less impairment.

A separate Statement of Financial Activities or income and expenditure account, for the Charity itself has not been presented because the Charity has taken advantage of the exemptions afforded by Section 408 of the Companies Act 2006.

### **Prior period adjustment**

During the year it was identified that journal income has not been correctly recognised in prior years. A prior period adjustment has therefore been made to correct accrued and deferred income relating to this.

The effect of the prior year adjustment on the year ended 30 September 2022 is as follows:

- Unrestricted journal income has increased by £9,581 (from £40,759 to £50,340), therefore increasing the unrestricted net movement in funds for the year by the same amount (from £7,818 to £17,399).
- Other debtors for both the group and the charity have decreased by £2,303 (from £24,345 to £22,042).
- Deferred income for both the group and the charity has decreased by £26,496 (group – from £171,688 to £145,192, charity – from £170,438 to £143,942).
- Unrestricted funds as at 1 October 2021 for both the group and the charity have increased by £14,612 (group - from £489,958 to £504,570).
- Unrestricted funds as at 30 September 2022 for both the group and the charity have increased by £24,193 (group - from £497,776 to £521,969).

### **1.2 Legal status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The company is incorporated in England and Wales and the company registered office is detailed on page 1, reference and administration details.

**1.3 Going Concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting when preparing the financial statements.

**1.4 Income**

Income from grants and donations is recognised in the year in which they are receivable when there is evidence of entitlement, receipt is probable and the amount can be reliably measured. Where income has not been received for gift aid claims relating to donations received in the year, income is accrued.

Investment income is recognised on a receivable basis

Income from subscriptions are recognised on an accruals basis, with income being recognised in the period which the subscription relates.

Income from sponsorships are recognised in the period in which the sponsored event takes place.

The charity receives income from its subsidiary under gift aid and this is recognised upon physical receipt.

The charity notes the requirement of the SORP that large charities must report their results on an activities basis. The charity considers that they produce one activity – the operation of a professional membership body– and therefore reports on that basis.

**1.5 Interest receivable**

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

**1.6 Expenditure**

Resources expended are recognised on the accruals basis to match the period in which the expenditure was incurred.

Raising funds is expenditure incurred in generating the trading subsidiary funds and from other trading activities carried out by the charity.

Charitable activity expenditure comprises costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and costs of an indirect nature necessary to support them.

Governance costs are those costs associated with the governance arrangements of the charity and relate to general running of the charity as opposed to those costs associated with charitable activities.

**1.7 Operating leases**

The charity classifies the lease of properties as operating leases as title remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**1.8 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of Charity.

Restricted funds are from donations and grants in which the donor or funder has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**1.9 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Fixed assets under £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

|                                 |                         |
|---------------------------------|-------------------------|
| Furniture, fittings & equipment | 20% straight line basis |
|---------------------------------|-------------------------|

**1.10 Intangible assets and amortisation**

Intangible assets are stated at cost less amortisation. Intangible assets under £100 are not capitalised. Amortisation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

|          |                         |
|----------|-------------------------|
| Software | 20% straight line basis |
|----------|-------------------------|

**1.11 Debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due to according to the original terms of the receivables.

Other debtors comprise prepayments and accrued income. Prepayments arise from the payments for services prior to benefit from those services, and accrued income is amounts due for services provided, recognised at the point of provision of the services.

**1.12 Cash at bank and in hand**

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

**1.13 Creditors**

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

**1.14 Defined contribution pension**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. Contributions to defined contribution plans are recognised as staff pension expense through the profit and loss when they are due.

**1.15 Taxation**

As a registered charity, the company is not liable to corporation tax or capital gains tax to the extent that its income and gains are applicable to charitable purposes only.

**1.16 Financial Instruments**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank and deposit accounts– is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.17 Fixed asset investments**

Fixed asset investments comprise investment portfolios maintained by investment managers. These are recognised initially at fair value which is normally the transaction price (but excludes any transaction costs.) Subsequently, investments are held at market value, with all realised and unrealised gains passing through the SOFA.

Non-current asset investments are cash deposits with a maturity date of more than one year from the balance sheet date. These are recognised at the deposit amount plus any interest, with any interest gains passing through the SOFA when falling due.

Current asset investments are cash deposits with a maturity date of less than one year from the balance sheet date. These are recognised at the deposit amount plus any interest, with any interest gains passing through the SOFA when falling due.

**1.18 Foreign exchange**

Transactions in foreign currencies are initially recorded in the charity's functional currency by applying the spot exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities and presented within charitable activities expenditure.

**Archives and Records Association (UK and Ireland)**

## Notes to the Financial Statements

For the Year Ended 30 September 2023

**2 Income from charitable activities**

|                             | Unres-<br>tricted<br>funds | Res-<br>tricted<br>funds | 2023<br>Total | Unres-<br>tricted<br>funds<br>(as restated) | Res-<br>tricted<br>funds<br>(as restated) | 2022<br>Total |
|-----------------------------|----------------------------|--------------------------|---------------|---------------------------------------------|-------------------------------------------|---------------|
|                             | £                          | £                        | £             | £                                           | £                                         | £             |
| Gift Aid tax reclaimed      | 11,845                     | -                        | 11,845        | 5,996                                       | -                                         | 5,996         |
| Subscriptions               | 243,348                    | -                        | 243,348       | 236,849                                     | -                                         | 236,849       |
| Journal income              | 44,351                     | -                        | 44,351        | 50,340                                      | -                                         | 50,340        |
| Conference & AGM            | 151,177                    | -                        | 151,177       | 125,120                                     | -                                         | 125,120       |
| Training courses            | 8,834                      | -                        | 8,834         | 3,249                                       | -                                         | 3,249         |
| Newsletter and appointments | 11,667                     | -                        | 11,667        | 16,502                                      | -                                         | 16,502        |
| Other income                | 6,433                      | -                        | 6,433         | 35,798                                      | -                                         | 35,798        |
| Archives cards              | 26,484                     | -                        | 26,484        | -                                           | -                                         | -             |
| Grant receivable            | -                          | 70,000                   | 70,000        | -                                           | 66,500                                    | 66,500        |
|                             | 504,139                    | 70,000                   | 574,139       | 473,854                                     | 66,500                                    | 540,354       |

**3 Other trading activities**

|                    | Unres-<br>tricted<br>funds | Res-<br>tricted<br>funds | 2023<br>Total | Unres-<br>tricted<br>funds | Res-<br>tricted<br>funds | 2022<br>Total |
|--------------------|----------------------------|--------------------------|---------------|----------------------------|--------------------------|---------------|
|                    | £                          | £                        | £             | £                          | £                        | £             |
| Sponsorship income | 38,895                     | -                        | 38,895        | 332                        | -                        | 332           |
|                    | 38,895                     | -                        | 38,895        | 332                        | -                        | 332           |

**4 Investment income**

|                                               | Unres-<br>tricted<br>funds | Res-<br>tricted<br>funds | 2023<br>Total | Unres-<br>tricted<br>funds | Res-<br>tricted<br>funds | 2022<br>Total |
|-----------------------------------------------|----------------------------|--------------------------|---------------|----------------------------|--------------------------|---------------|
|                                               | £                          | £                        | £             | £                          | £                        | £             |
| Dividend receivable from<br>Listed investment | 14,164                     | -                        | 14,164        | 13,047                     | 100                      | 13,147        |
| Interest receivable on<br>Cash deposits       | 3,981                      | -                        | 3,981         | 188                        | 231                      | 419           |
|                                               | 18,145                     | -                        | 18,145        | 13,235                     | 331                      | 13,566        |

**Archives and Records Association (UK and Ireland)**

## Notes to the Financial Statements

For the Year Ended 30 September 2023

**5 Charitable activities expenditure**

|                                   | Unres-<br>tricted<br>£ | Res-<br>tricted<br>£ | 2023<br>Total<br>£ | Unres-<br>tricted<br>£ | Res-<br>tricted<br>£ | 2022<br>Total<br>£ |
|-----------------------------------|------------------------|----------------------|--------------------|------------------------|----------------------|--------------------|
| Charitable activities             |                        |                      |                    |                        |                      |                    |
| Publications                      | 42,977                 |                      | 42,977             | 15,856                 |                      | 15,856             |
| Wages & salaries                  | 162,122                |                      | 162,122            | 138,529                | 12,700               | 151,229            |
| Staff NIC (Employers)             | 12,331                 |                      | 12,331             | 6,814                  |                      | 6,814              |
| Staff pensions                    | 5,004                  |                      | 5,004              | 4,174                  |                      | 4,174              |
| Groups                            | 2,970                  | 500                  | 3,470              | 3,570                  | 11,628               | 15,198             |
| AGM                               | 1'165                  |                      | 1,165              | 965                    |                      | 965                |
| Archive digitisation expenses     |                        | 32,087               | 32,087             | 22,636                 |                      | 22,636             |
| Committees and subcommittees      | 9,143                  |                      | 9,143              | 18,250                 | 11,650               | 29,900             |
| Regions                           | 3,504                  |                      | 3,504              | 3,669                  |                      | 3,669              |
| Training and education            | 10,772                 |                      | 10,772             | 8,085                  |                      | 8,085              |
| Conference                        | 236,919                |                      | 236,919            | 128,874                |                      | 128,874            |
| Explore your archives campaign    | 2,433                  |                      | 2,433              | 300                    |                      | 300                |
| Insurance                         | 1,408                  |                      | 1,408              | 2,469                  |                      | 2,469              |
| Computer software and maintenance | 8,734                  |                      | 8,734              | 6,973                  |                      | 6,973              |
| Preservation & Conservation       | 2,366                  |                      | 2,366              | 360                    |                      | 360                |
| Website                           | 1,000                  |                      | 1,000              | 2,191                  |                      | 2,191              |
| Trade subscription                | 6,574                  |                      | 6,574              | 4,622                  |                      | 4,622              |
| Accommodation and services        | 1,825                  |                      | 1,825              | 15,640                 |                      | 15,640             |
| Consultancy                       | 11'711                 |                      | 11'711             | 7,222                  |                      | 7,222              |
| Legal and Professional fees       | 1,684                  |                      | 1,684              | 4,113                  |                      | 4,113              |
| Bank charges                      | 5,277                  |                      | 5,277              | 5,480                  |                      | 5,480              |
| Irrecoverable VAT                 | 25,014                 |                      | 25,014             | 10,786                 |                      | 10,786             |
| Awards and prizes                 | 4,282                  |                      | 4,282              | 684                    |                      | 684                |
| Sundry expenses                   | 9,866                  |                      | 9,866              | 8,027                  |                      | 8,027              |
| Amortisation                      | 4,276                  |                      | 4,276              | 3,324                  |                      | 3,324              |
| Depreciation                      | 1,035                  |                      | 1,035              | 1,208                  |                      | 1,208              |
| Bad debt write off                | 1,726                  |                      | 1,726              | 1,066                  |                      | 1,066              |
| Exchange rate variance            | (11,717)               |                      | (11,717)           | (566)                  |                      | (566)              |
| Governance                        |                        |                      |                    |                        |                      |                    |
| Auditors fees - audit             | 9,465                  |                      | 9,465              | 7,605                  |                      | 7,605              |
| Auditors fees- accountancy        | 6,200                  |                      | 6,200              | 2,310                  |                      | 2,310              |
|                                   | 580,066                | 32,587               | 612,653            | 435,236                | 35,978               | 471,214            |

**6 Trustee directors**

During the year the group made the following transactions with trustees:

£2,072 (2022- £2,734) of expenses reimbursed to 9 trustees (2022:8).

No trustees nor any person connected with them, have received any remuneration from the group during the year (2022- none).

No trustees have received any other benefits from the charity during the year (2022- none)

**7 Employees**

|                       | <b>2023</b>  | <b>2022</b>  |
|-----------------------|--------------|--------------|
|                       | <b>Group</b> | <b>Group</b> |
|                       | <b>£</b>     | <b>£</b>     |
| Wages and salaries    | 170,222      | 151,229      |
| Social security costs | 12,331       | 6,814        |
| Employer pension      | 5,004        | 4,174        |
|                       | <hr/>        | <hr/>        |
|                       | 187,557      | 162,217      |
|                       | <hr/> <hr/>  | <hr/> <hr/>  |

**Number of employees**

The average monthly number of employees during the year, calculated on the basis of average headcount, was as follows:

|                             | <b>2023</b>  | <b>2022</b>  |
|-----------------------------|--------------|--------------|
|                             | <b>Group</b> | <b>Group</b> |
|                             | <b>No.</b>   | <b>No.</b>   |
| Average employee head count | 5            | 4            |
|                             | <hr/> <hr/>  | <hr/> <hr/>  |

## Archives and Records Association (UK and Ireland)

### Notes to the Financial Statements

For the Year Ended 30 September 2023

No employees received employee benefits (excluding employer pension and employer national insurance costs) of more than £60,000 during the year (2022- none).

The key management personnel for the year, comprises the Chief Executive Officer. The total employee benefits (includes gross pay, employer pension and employer national insurance) of the key management personnel of the Charity were £68,584 (2022: £60,041).

#### Pension costs

The company operates a defined contribution pension scheme. The charge to the Statement of Financial Activities for the year is shown above.

Contributions totalling £1,152 (2022 - £1,020) were payable to the schemes at the end of the year and are included in creditors.

## 8 Intangible assets

### Group & Charity

|                         | Software<br>£ | Total<br>£ |
|-------------------------|---------------|------------|
| <b>Cost</b>             |               |            |
| At 1 October 2022       | 42,028        | 42,028     |
| Additions               | -             | -          |
|                         |               |            |
| At 30 September 2023    | 42,028        | 42,028     |
|                         |               |            |
| <b>Depreciation</b>     |               |            |
| At 1 October 2022       | 26,448        | 26,448     |
| Charge for the year     | 4,276         | 4,276      |
| Eliminated on disposals | -             | -          |
|                         |               |            |
| At 30 September 2023    | 30,724        | 30,724     |
|                         |               |            |
| <b>Net book value</b>   |               |            |
| At 30 September 2023    | 11,304        | 11,304     |
|                         |               |            |
| At 30 September 2022    | 15,580        | 15,580     |

The above assets are all held by the charity.

**Archives and Records Association (UK and Ireland)**

Notes to the Financial Statements

For the Year Ended 30 September 2023

**9 Tangible fixed assets**

| <b>Group &amp; Charity</b> | <b>Furniture,<br/>fittings &amp;<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------|----------------------------------------------------------|--------------------|
| <b>Cost</b>                |                                                          |                    |
| At 1 October 2022          | 18,443                                                   | 18,443             |
| Additions                  | 164                                                      | 164                |
| Disposals                  | (10,995)                                                 | (10,995)           |
|                            |                                                          |                    |
| At 30 September 2023       | 7,612                                                    | 7,612              |
|                            |                                                          |                    |
| <b>Depreciation</b>        |                                                          |                    |
| At 1 October 2022          | 15,431                                                   | 15,431             |
| Charge for the year        | 1,035                                                    | 1,035              |
| Eliminated on disposals    | (10,995)                                                 | (10,995)           |
|                            |                                                          |                    |
| At 30 September 2023       | 5,471                                                    | 5,471              |
|                            |                                                          |                    |
| <b>Net book value</b>      |                                                          |                    |
| At 30 September 2023       | 2,141                                                    | 2,141              |
|                            |                                                          |                    |
| At 30 September 2022       | 3,012                                                    | 3,012              |

The above assets are all held by the charity.

**Archives and Records Association (UK and Ireland)**

Notes to the Financial Statements

For the Year Ended 30 September 2023

**10 Investments**

| <b>Group</b>              | <b>2023</b> | <b>2022</b> |
|---------------------------|-------------|-------------|
|                           | <b>£</b>    | <b>£</b>    |
| <b>Listed investments</b> |             |             |
| Opening balance           | 425,678     | 460,749     |
| Additions                 | 322,833     | -           |
| Disposals                 | (237,100)   | -           |
| Revaluation               | 6,146       | (35,071)    |
|                           | <hr/>       | <hr/>       |
| Closing balance           | 517,557     | 425,678     |
|                           | <hr/>       | <hr/>       |

| <b>Charity</b>            | <b>2023</b> | <b>2022</b> |
|---------------------------|-------------|-------------|
|                           | <b>£</b>    | <b>£</b>    |
| <b>Listed investments</b> |             |             |
| Opening balance           | 425,678     | 460,749     |
| Additions                 | 322,833     | -           |
| Disposals                 | (237,100)   | -           |
| Revaluation               | 6,146       | (35,071)    |
|                           | <hr/>       | <hr/>       |
| Closing balance           | 517,557     | 425,678     |
|                           | <hr/>       | <hr/>       |

**Charity investments at market value comprise:**

|                                        | <b>Total</b> | <b>Total</b> |
|----------------------------------------|--------------|--------------|
|                                        | <b>2023</b>  | <b>2022</b>  |
|                                        | <b>£</b>     | <b>£</b>     |
| Shares in listed investments           | 517,557      | 425,678      |
| Shareholding in ARA Commercial Limited |              |              |
| Ordinary shares of £1 each             | 1            | 1            |
|                                        | <hr/>        | <hr/>        |
|                                        | 517,558      | 425,679      |
|                                        | <hr/>        | <hr/>        |

ARA Commercial Limited (company no 1041063) was incorporated 11 October 2012 and is a wholly owned trading subsidiary of Archives and Records Association (UK and Ireland). The parent charity holds 100% of the issued share capital and 100% of the voting rights of the subsidiary trading company.

The principal activities of the company is to service an archive digitisation contract and Archives Card Project. The registered office is the same as that of the Charity, detailed on page 1. The subsidiary gift aids some of its taxable profits to Archives and Records Association (UK and Ireland), paying corporation tax on any profits retained.

**Archives and Records Association (UK and Ireland)**

## Notes to the Financial Statements

For the Year Ended 30 September 2023

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**10 Investments (continued)**

A summary of the trading results is shown below:

|                                                   | 2023<br>£ | 2022<br>£ |
|---------------------------------------------------|-----------|-----------|
| Turnover                                          | 26,484    | 27,050    |
| Cost of sales                                     | (20,600)  | (22,636)  |
|                                                   | <hr/>     | <hr/>     |
| Gross profit                                      | 5,884     | 4,414     |
| Administrative expenses                           | (1,500)   | (1,549)   |
|                                                   | <hr/>     | <hr/>     |
| Operating profit                                  | 4,384     | 2,865     |
| Investment income                                 |           |           |
|                                                   | <hr/>     | <hr/>     |
| Profit before tax & profit for the financial year | 4,384     | 2,865     |
| Retained earnings brought forward in subsidiary   | 2,865     | 8,915     |
| Gift aid to Archives & Records Association        | (2,865)   | (8,915)   |
|                                                   | <hr/>     | <hr/>     |
| Retained earnings carried forward in subsidiary   | 4,384     | 2,865     |
|                                                   | <hr/>     |           |
| The assets and liabilities were:                  |           |           |
| Fixed assets                                      |           |           |
| Current assets                                    | 20,395    | 20,141    |
| Current liabilities                               | (16,010)  | (17,275)  |
|                                                   | <hr/>     | <hr/>     |
| Total net assets                                  | 4,385     | 2,866     |
|                                                   | <hr/>     |           |
| Called up share capital                           | 1         | 1         |
| Profit and loss reserve                           | 4,384     | 2,865     |
|                                                   | <hr/>     | <hr/>     |
|                                                   | 4,385     | 2,866     |
|                                                   | <hr/>     | <hr/>     |

**Archives and Records Association (UK and Ireland)**

## Notes to the Financial Statements

For the Year Ended 30 September 2023

**11 Debtors**

|                                    | <b>2023</b>    | <b>2023</b>    | <b>2022</b>          | <b>2022</b>          |
|------------------------------------|----------------|----------------|----------------------|----------------------|
|                                    | <b>Group</b>   | <b>Charity</b> | <b>Group</b>         | <b>Charity</b>       |
|                                    |                |                | <b>(as restated)</b> | <b>(as restated)</b> |
|                                    | <b>£</b>       | <b>£</b>       | <b>£</b>             | <b>£</b>             |
| Trade debtors                      | 30,465         | 30,465         | 113,248              | 112,708              |
| Prepayments and accrued income     | 94,153         | 79,789         | 23,882               | 10,083               |
| Amounts owed by group undertakings | -              | 10,410         | -                    | 14,821               |
| Other debtors                      | 17,836         | 17,218         | 22,042               | 22,042               |
|                                    | <u>142,454</u> | <u>137,882</u> | <u>159,172</u>       | <u>159,654</u>       |

**12 Creditors: Amounts falling due within one year**

|                              | <b>2023</b>    | <b>2023</b>    | <b>2022</b>          | <b>2022</b>          |
|------------------------------|----------------|----------------|----------------------|----------------------|
|                              | <b>Group</b>   | <b>Charity</b> | <b>Group</b>         | <b>Charity</b>       |
|                              |                |                | <b>(as restated)</b> | <b>(as restated)</b> |
|                              | <b>£</b>       | <b>£</b>       | <b>£</b>             | <b>£</b>             |
| Trade creditors              | 29,209         | 29,010         | 74,719               | 73,515               |
| Other creditors              | 2,387          | 2,387          | 2,387                | 2,387                |
| Accruals and deferred income | 280,393        | 274,992        | 145,192              | 143,942              |
| Taxation and social security | 6,801          | 6,801          | 10,418               | 11,036               |
|                              | <u>318,790</u> | <u>313,190</u> | <u>232,716</u>       | <u>230,880</u>       |

**Deferred Income**

|                                   | <b>2023</b>    | <b>2023</b>    | <b>2022</b>          | <b>2022</b>          |
|-----------------------------------|----------------|----------------|----------------------|----------------------|
|                                   | <b>Group</b>   | <b>Charity</b> | <b>Group</b>         | <b>Charity</b>       |
|                                   |                |                | <b>(as restated)</b> | <b>(as restated)</b> |
|                                   | <b>£</b>       | <b>£</b>       | <b>£</b>             | <b>£</b>             |
| Deferred income at 1 October 2022 | 121,666        | 121,666        | 109,217              | 109,217              |
| Released from previous years      | (121,666)      | (121,666)      | (109,217)            | (109,217)            |
| Resources deferred in the year    | 109,550        | 105,399        | 121,666              | 121,666              |
|                                   | <u>109,550</u> | <u>105,399</u> | <u>121,666</u>       | <u>121,666</u>       |

At the balance sheet date the trust was holding funds received in advance for subscriptions for 2023/24.

**Archives and Records Association (UK and Ireland)**

Notes to the Financial Statements

For the Year Ended 30 September 2023

**13 Summary of movement in funds- Group**

|                                   | Opening<br>balance<br>(as restated)<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>& gains<br>£ | Closing<br>balance<br>£ |
|-----------------------------------|------------------------------------------|----------------|------------------|---------------------------|-------------------------|
| <b>Unrestricted funds - Group</b> |                                          |                |                  |                           |                         |
| General                           | 521,969                                  | 561,179        | (580,066)        | 45,895                    | 548,977                 |
| <b>Restricted funds - Group</b>   |                                          |                |                  |                           |                         |
| Ellis fund                        | 6,276                                    | -              | -                | (265)                     | 6,011                   |
| The National Archives grant       | 95,209                                   | 70,000         | (32,587)         | (39,484)                  | 93,138                  |
| <b>Total restricted funds</b>     | 101,485                                  | 70,000         | (32,587)         | (39,749)                  | 99,149                  |
| <b>Total funds</b>                | <b>623,454</b>                           | <b>631,179</b> | <b>(612,653)</b> | <b>6,146</b>              | <b>648,126</b>          |

**Summary of movement in funds – Group (2022)**

|                                   | Opening<br>balance<br>(as restated)<br>£ | Income<br>(as restated)<br>£ | Expenditure<br>£ | Transfers<br>& gains<br>£ | Closing<br>balance<br>(as restated)<br>£ |
|-----------------------------------|------------------------------------------|------------------------------|------------------|---------------------------|------------------------------------------|
| <b>Unrestricted funds - Group</b> |                                          |                              |                  |                           |                                          |
| General                           | 504,570                                  | 487,421                      | (435,236)        | (34,786)                  | 521,969                                  |
| <b>Restricted funds - Group</b>   |                                          |                              |                  |                           |                                          |
| Ellis fund                        | 6,230                                    | 331                          | -                | (285)                     | 6,276                                    |
| The National Archives grant       | 64,687                                   | 66,500                       | (35,978)         | -                         | 95,209                                   |
| <b>Total restricted funds</b>     | 70,917                                   | 66,831                       | (35,978)         | (285)                     | 101,485                                  |
| <b>Total funds</b>                | <b>575,487</b>                           | <b>554,252</b>               | <b>(471,214)</b> | <b>(35,071)</b>           | <b>623,454</b>                           |

**Summary of funds**

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

The National Archives Grant- given to fund support for the archives sector. The balance of funds are expected to be utilised in the 2023/24 financial year, through work undertaken by Community Archives, volunteering, and training. The transfer made in 2022/23 is correcting the position of the funds brought forward.

**Archives and Records Association (UK and Ireland)**

Notes to the Financial Statements

For the Year Ended 30 September 2023

**14 Analysis of assets between funds – Group**

|                                | <b>Tangible<br/>fixed<br/>assets<br/>£</b> | <b>Cash at<br/>bank and<br/>in hand<br/>£</b> | <b>Other net<br/>current<br/>assets/<br/>(liabilities)<br/>£</b> | <b>Creditors<br/>more than<br/>one year<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------------|--------------------------------------------|-----------------------------------------------|------------------------------------------------------------------|---------------------------------------------------|--------------------|
| Unrestricted funds             | 524,991                                    | 200,322                                       | (176,336)                                                        | -                                                 | 548,977            |
| Restricted funds               | 6,011                                      | 93,138                                        | -                                                                | -                                                 | 99,149             |
| <b>As at 30 September 2023</b> | <b>531,002</b>                             | <b>293,460</b>                                | <b>(176,336)</b>                                                 | <b>-</b>                                          | <b>648,126</b>     |

**Analysis of assets between funds – Group (2022)**

|                                | <b>Tangible<br/>fixed<br/>assets<br/>£</b> | <b>Cash at<br/>bank and<br/>in hand<br/>£</b> | <b>Other net<br/>current<br/>assets/<br/>(liabilities)<br/>(as restated)<br/>£</b> | <b>Creditors<br/>more than<br/>one year<br/>£</b> | <b>Total<br/>(as restated)<br/>£</b> |
|--------------------------------|--------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------------|
| Unrestricted funds             | 441,258                                    | 154,255                                       | (73,544)                                                                           | -                                                 | 521,969                              |
| Restricted funds               | 3,012                                      | 98,473                                        | -                                                                                  | -                                                 | 101,485                              |
| <b>As at 30 September 2022</b> | <b>444,270</b>                             | <b>252,728</b>                                | <b>(73,544)</b>                                                                    | <b>-</b>                                          | <b>623,454</b>                       |

**15 Income and expenditure account of the Charity**

The company has taken advantage of Section 408 of the Companies Act 2006 and has not included its own Income and Expenditure Account or separate Statement of Financial Activities.

Prior to gift aid amounts received from the subsidiary, the Archives and Records Association (UK and Ireland) has net income for the year of £23,153 (2022 - income £44,436) based on income of £607,560 (2022 - £526,536). Gift aid distributions from trading subsidiary of £2,865 (2022: £8,915) were received in the year, in which the amount relates to the prior year trading profits.

**16 Related party transactions**

During the year, the Charity incurred and recharged expenses on behalf of its 100% owned subsidiary of £1,500 (2022- £1,500). At the balance sheet date the amount due from ARA Commercial Limited was £10,410 (2022 - £14,821).

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

For the Year Ended 30 September 2023

### 17 Financial instruments

|                                                                           | 2023<br>Group<br>£ | 2023<br>Charity<br>£ | 2022<br>Group<br>(as restated)<br>£ | 2022<br>Charity<br>(as restated)<br>£ |
|---------------------------------------------------------------------------|--------------------|----------------------|-------------------------------------|---------------------------------------|
| Financial assets that are fair value through income & expenditure account | 517,557            | 517,558              | 425,678                             | 425,678                               |
| Financial assets that are debt instruments measured at amortised cost     | 411,144            | 416,141              | 388,019                             | 397,116                               |
|                                                                           | <u>928,701</u>     | <u>933,699</u>       | <u>813,697</u>                      | <u>822,794</u>                        |
| Financial liabilities measured at amortised cost                          | 202,439            | 200,990              | 100,632                             | 98,178                                |
|                                                                           | <u>202,439</u>     | <u>200,990</u>       | <u>100,632</u>                      | <u>98,178</u>                         |
| Items of income, expenditure, gain and loss (group and charity)           |                    |                      |                                     |                                       |
|                                                                           | Income<br>£        | Expense<br>£         | Net gains<br>£                      | Net losses<br>£                       |
| 2023                                                                      |                    |                      |                                     |                                       |
| Financial assets that are fair value through income & expenditure account | 14,164             |                      | 6,146                               |                                       |
| Financial assets measured at amortised cost                               | 3,981              |                      |                                     |                                       |
| Financial liabilities measured at amortised cost                          |                    |                      |                                     |                                       |
|                                                                           | <u>18,145</u>      |                      | <u>6,146</u>                        |                                       |
| 2022                                                                      |                    |                      |                                     |                                       |
| Financial assets that are fair value through income & expenditure account | 13,147             |                      |                                     | 35,071                                |
| Financial assets measured at amortised cost                               | 419                |                      |                                     |                                       |
| Financial liabilities measured at amortised cost                          |                    |                      |                                     |                                       |
|                                                                           | <u>13,566</u>      |                      |                                     | <u>35,071</u>                         |



**Archives & Records  
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UK & Ireland

**Photo credits**

**Page 7** ARC Magazine Cover ● Archives and Records Association UK & Ireland

**Page 8** Is it OK event at 2023 conference ● D Mason

**Page 9** Ellis Prize ● Fennell Photography

**Page 10** Lord Parkinson ● D Mason

**Page 11** Ellis Prize ● Fennel Photography



**THE ARCHIVES AND RECORDS ASSOCIATION (UK AND IRELAND)**

England & Wales - Charity number 1041063

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# Accounts

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**Archives & Records  
Association**  
UK & Ireland

# Annual Review

**Incorporating the  
Trustees' Report  
and Accounts**

October 2021 to  
September 2022

Come and join us...





**Archives & Records  
Association**  
UK & Ireland

# The year in context

## October 2021 - September 2022

The end of 2021 saw a rise in COVID cases and the arrival of Omicron variant, whilst 2022 was a turbulent year economically and politically. ARA still managed to make progress against its strategic plan objectives.



### October 2021

COP26 is held in Glasgow, the UK National Living Wage rises from £8.91 to £9.50. Ireland's newest technological university, Technological University of the Shannon: Midlands Midwest, spanning six campuses across Limerick, Clare, Tipperary and Westmeath formally opened. The Irish Government published a revised plan for the easing of COVID-19 restrictions on 22nd October, with nightclubs allowed to reopen, the return of normal trading hours in pubs and restaurants, no attendance limits on weddings and religious ceremonies and 100% capacity allowed at sporting venues, while the continued use of masks, vaccine certificates and social distancing measures would remain in place until at least February 2022.

ARA published its annual pay review guidelines.

### November 2021

The UK inflation rate hits 4.2%, its highest level for 10 years. Two people are killed as Storm Arwen hits the British Isles. Widespread damage and travel disruption is reported in Scotland and North East England, with 100,000 people losing power. Omicron variant of COVID-19 identified in the UK.

The Irish Government published its Climate Action Plan which aims to reduce greenhouse gas emissions by 51% by the year 2030.

Chris Evans MP, chair of the All-Party Parliamentary Group (APPG) on Archives and History, successfully tabled a Westminster Hall debate on the topic of 'Access to archives paid for with public money'. This referenced the ongoing legal proceedings relating to the Broadlands Archive.

ARA launches its new website. The Explore Your Archive campaign once again increases its reach and Ireland's campaign delivers excellent media coverage. ARA offers grants for further study for Assistant Level records staff. The ARA Archive Conservation Training Scheme held a Virtual Lecture Week (1st – 5th November). The first CAHG Scotland conference was held. The ARA's Section for New Professionals (SfNP) hosted a Research Showcase giving recent graduates, trainees and others new to the profession a chance to present their research and for the record-keeping community to engage with their work.

The UK National Archives, the Archives and Records Association

and the British Records Association launched the new Records at Risk Fund to provide support for urgent interventions to save physical and digital records facing immediate peril across the UK.

ARA consulted with members on the Government's GDPR Consultation, inviting responses to inform the official response submitted by the Legislation and Standards Working Group.

ARA moves to a 'virtual office'. All five staff now work from home.

### December 2021

In the UK the "Partygate" investigation into government staff parties, alleged to have taken place during lockdown in late 2020, is widened to include a total of three events. Labour calls for Boris Johnson to resign if he is found to have misled Parliament on the issue.

In Ireland around 65,000 homes and businesses were without power in Cork and Kerry, as Storm Barra battered Ireland with gusts of up to 160 km/h, causing fallen trees, flooding and disruption to transport. Schools in counties with Status Red and Orange weather warnings were advised to remain closed.

The ARA Board reviewed the moratorium on face-to-face events while the COVID-19 pandemic continues and decided to extend the moratorium on face-to-face meetings until 28th February 2022.

The results of ARA's Archive Distance Users Survey were published. The CIPFA (The Chartered Institute of Public Finance and Accountancy) carried out a survey of people accessing archive services remotely from 19th April to 25th July 2021. The results showed that satisfaction with remote services remained high and there were small increases in those rating services "Good" and "Very Good".

## 2022

**January** saw most UK government COVID-19 restrictions end and in Ireland most restrictions ended apart from rules on isolation and the wearing of masks (subsequently lifted in February). Boris Johnson was still UK Prime Minister and UK inflation was at 5.4% and Irish inflation at 5%. ARA launched a series of professional registration webinars and members were invited to give feedback on the Roadmap to developing Archive Service Accreditation: inclusive practice within the national standard for archives 2021-2024. We were also able to announce that a successful joint action across the heritage and culture sectors had secured the future of the Cultural Protection Fund – later events of 2022 showed just how timely this action was to be. January also saw the launch of the Accessible Archives Toolkit and a call to members to form a Climate and Environment working group.

In **February** both the UK and Ireland were battered by a succession of storms, Russia invaded Ukraine and UK inflation rose to 5.5% and Irish inflation to 5.6%. ARA sent out a call for nominations for the Volunteering service awards and put out a member benefit survey. The Diversity Allies hosted the monthly ARA Together call.

**March** headlines continued to be dominated by war in Ukraine and

ARA worked with others to see what help they could provide – posting a series of blogs and news stories to the website to keep the sector updated with information. Nominations were requested for the ARA Board and for the Community Archive and Heritage Group Awards and campaigns were announced: ARA & IRMS' Campaign for Records and the Section for Records Management and Information Governance's 'Think BIG'.

In **April** – thanks to the war in Ukraine the energy price cap in the UK rose by 54%. CAHG held several wellbeing events and the Workforce Mapping survey was announced. CILIP Pathways were appointed endpoint assessor for Level 7 apprenticeships.

**May** was, as usual, Local History month and Explore Your Archive announced a new spotlight feature highlighting specific archives. The Environmental Sustainability Group launched and calls for nominations went out for the ARA Excellence Awards. Inflation reached 9% in the UK and 7.8% in Ireland. In the UK the first Partygate fines were announced.

**June** saw the Diamond Jubilee of Queen Elizabeth II in the UK and during Volunteering Week, Archives: Wigan & Leigh were announced as the winners of the Volunteering Service Awards. Staff shortages caused disruption to air travel and a series of rail strikes began in the UK. The Irish Government announced that the minimum wage (€10.50 per hour in 2022) would be replaced with a new "living wage" set at 60% of the median wage in any year (which would be €12.17 an hour in 2022). The living wage would be phased in between 2023 and 2026.

In **July** Boris Johnson resigned as UK Prime Minister, the hottest heatwave ever crippled much of the UK and the COVID-19 public inquiry launched in the UK. Safe from the extreme heat the Community Archives and Heritage Group held their conference in Galway. ARC Magazine found a new online home on the Townsweb Past View site. At their July meeting

in Edinburgh, the ARA Board met and co-opted two new board members and appointed Ruth MacLeod as Vice-Chair.

Despite continued rail disruption in **August**, ARA's annual conference went ahead in Chester. Inflation rose to over 10% in the UK and 8.7% cent in Ireland and the energy price cap in the UK rose by 80%. As the heatwave came to an end ARA announced the winners of the ARA Excellence Awards and the Security and Access group reconvened after a three year hiatus.

**September** saw Liz Truss become the new UK prime minister. The UK monarch, Queen Elizabeth II died. Her son became King Charles III. The UK Government's mini budget crashed the UK economy and ARA announced a cost of living support fund as both inflation and energy prices continued to rise. A series of web-archiving resources were launched on the ARA website for members.



**Archives & Records  
Association**  
UK & Ireland

# Diversity and Inclusion

## A sector for everyone

*"In terms of ARA's work on diversity, there has been progress and we continue to develop. ARA's Vision for Inclusion from the Strategic Plan 2021-2025 which contains the following statement: "Our organisation is changing. Our sector is changing. Our commitment to inclusion and equality is a thread that runs throughout our entire organisation and our activities.", this means that we want to embed equality, diversity and inclusion into everything we do and not have this work sit outside of our activities and planning. In some ways, it feels that national progress has hit reverse gear with continuing concerns about the safety of women, and misogynistic attitudes in society as a whole and law enforcement in particular. Black people continue to be disproportionately targeted by the police and the 'Hostile Environment' continues to be our government's response to refugees and asylum seekers. Trans people have also felt unsafe, marginalised and disregarded: attacked by public figures and politicians who have stated their intentions to weaken equalities legislation and withdraw from the European Convention on Human Rights. ARA, of course, exists in the real world and the issues facing society also face our members and stakeholders."*

**Jenny Moran, Diversity Portfolio Holder on ARA Board.**

ARA has used a number of opportunities to take this work forward, particularly through the Diversity Allies but also through our communications channels, our events and public facing campaigns and our work to encourage diversity in the workforce by providing support for alternative routes.

Underpinning the ARA's activities and, indeed, those of the Diversity Allies, will be a simple but effective



**ARA Diversity  
& Inclusion**

approach: undertake research; produce something that responds to the outcomes of that research; develop a strategy for use; test, analyse the results and then communicate widely.

At the 2022 Conference, Jenny Moran, Diversity lead on the ARA Board, set out the activities ARA will be undertaking over the coming year and how the Diversity Allies will be involved in a structured way. These activities include work to embed good practice in the workplace and a careful assessment of the sector workforce. The Allies (and others) will support these activities by commenting on the design of training programmes and through the development of specific responses to the results of survey analysis. The Allies have already provided feedback within the sector, for example in connection to the development of the Accreditation standard.

### **Diversity Allies**

The Diversity Allies were first set up, in August 2020, to undertake training and improve understanding about EDI work, and then advocate for both within the sector. However, it quickly became apparent that more was needed. Over the past two-and-a-bit years since they were formed, they have been an active group working together to understand their role and place within the ARA.



Villy Magero, Jenny Moran and Saman Quaraishi at the 'Is It Okay?' fringe event, ARA Conference 2022

The Diversity Allies, have been taking forward work in the area of decolonising catalogues. In September 2021 the Allies held a workshop with practitioners in the sector (the 'research'). This workshop identified the need for some sector-specific guidance and curated case-studies (the 'something'). A series of blogs from different allies were published on the ARA Website at the end of 2022 and will lead to a discussion event which will help to develop that guidance.

A second major piece of work that is being led by the Allies is in relation to engaging with marginalised communities. Here, they will be working in solidarity and partnership to explore and improve areas of activity. Plans to run a series of conversations with marginalised communities are progressing well and a guidance document has been written. They are now consulting within and outside of the record-keeping sector to ensure the document is useful.

From the outset, it has been the intention that the Diversity Allies should support the ARA regions. This can mean a number of things, depending on what is most useful at a local level. In some cases, Allies have attended committee meetings, either to give presentations or to engage in discussions about regional activities. Through a network of contacts, the Allies can also offer support to individuals or services.

### Events

There has been significant diversity input into the Conference both in 2021, when it was held virtually, and in 2022 in Chester. In 2021, Arike Oke, Managing Director of the Black Cultural Archives was very well received as one

of our keynote speakers and this year there was a 'talking diversity' fringe session, amongst other content. Diversity and inclusion have been given greater consideration in the planning of social events in order to make people feel more comfortable and able to attend.

Diversity bursaries were provided and taken up by two overseas delegates who also then took part in the "Is it OK?" fringe session facilitated by Jenny Moran which, with a lighthearted and informal format, nevertheless led to some interesting discussions and opportunities for reflection.

In addition to the Conference sessions, more than half a dozen events touching on various diversity and inclusion topics were held by ARA's regions, sections and groups in the twelve months of 2021 - 2022.

Jenny Moran, as the Diversity Portfolio holder, also spoke on the topic of diversity and inclusion at the University College London summer school for people hoping to enter the record-keeping profession.

### Communications and Resources

We have also provided opportunities to highlight relevant topics, projects, initiatives and stories that deal with diversity and inclusion in ARC magazine with at least one feature or news article with a diversity and inclusion theme in every issue in 2022. Using the new blog opportunity on the website we have published an eight-part decolonising the catalogue series from the Diversity Allies and a guest blog for International Archives Day on "Connecting Holocaust researchers to their answers: What archivists can do to strengthen the field". The

“

*Our organisation is changing. Our sector is changing. Our commitment to inclusion and equality is a thread that runs throughout our entire organisation and our activities.*

”



new Outside the Box podcast series, launched as part of Explore Your Archive in November 2022, has been produced using an inclusive approach with episodes from the Black Cultural Archive, the National Disability Art Collection and Archive and Workie Ticket, a working-class feminist theatre group based in North Tyneside.

£500 as a contribution to the costs incurred by the employer. We are grateful to The UK National Archives for this funding. The appointment of CILIP Pathways as endpoint assessor for Level 7 apprenticeships takes these plans a step forward.

The Archives and Learning Section of ARA launched their Accessible Learning Toolkit early in 2022. Based on the premise that children and young people with special educational needs and disabilities (SEND) can engage meaningfully with archives, they wanted to encourage more archive services to become more 'SEND-friendly'. In order to take this forward we awarded a Research Grant to the Section for Archives for Learning and Education to develop a toolkit for accessible learning to allow record services to engage with SEND audiences. The toolkit is now available to download free from the ARA website.

**Supporting diversity through alternative routes into the profession.**

As a sector we are all aware of the need to diversify the workforce to make it more representative of the countries we operate in. Creating different routes into the profession is one way in which diversity can be encouraged. Level 3 apprenticeships and the forthcoming Level 7 apprenticeship, will allow people in England who are not able (or who don't want) to carry on their education to A levels or University, to receive an equivalent training and qualification level. In order to further support apprentices in the archives, record management and conservation sectors we (along with IRMS) will be offering free membership until the apprenticeship is finished (whether completed or abandoned). We are also supporting employers interested in the Level 7 apprenticeship by offering four, four-week paid pre-apprenticeship work experience opportunities. £1,500 will be paid to the candidates as a salary plus





Members of Workie Ticket Theatre CIC, with their CAHG overall winner award for 2022



**Archives & Records  
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# Advocacy

## Yell it from the rooftops

For the recordkeeping sector to survive we need support from a variety of actors outside the sector: national and local government, commercial and non-commercial organisations and funders. To maintain and increase that support we also need to be something they care about and in many cases that means we need to be something the public care about. We must continue to increase public understanding of the work and importance of record-keeping and record-keepers. In many instances this will require collaboration with others in the sector.

2022 saw a gearing up of our advocacy activities with the successful launch of the Campaign for Records – Democracy and Rights in the Digital Age. This joint campaign with the Information and Records Management Society (IRMS) seeks to highlight the need for better records management in public life and calls for more resources, modern law, better regulation and improved freedom of information and access to public records.

The campaign was launched to the sector in October 2022 and to parliamentarians at an event in Westminster in January 2023. The Westminster event was hosted by Chris Evans MP chair of the APPG on Archives and History and speakers at the event reiterated many of these themes. Attendees, who included campaign stakeholders and contributors as well as members of IRMS and ARA heard from Ruth MacLeod, Vice Chair of ARA, Reynold Leming, Chair of IRMS, Chris Evans MP, MP for Islwyn, Shadow Minister for Defence Procurement, Chair APPG Archives and History, Richard

Ovenden, Bodley's Librarian in the University of Oxford, Jon Baines, Senior Data Protection Specialist at Mishcon de Reya LLP and Lord Parkinson of Whitely Bay, Minister for Arts and Heritage.

The campaign takes a collaborative approach bringing together stakeholders from outside the sector with those working in recordkeeping. Through a series of blogs on the campaign website different aspects and issues raised by the campaign are highlighted.

Explore Your Archive has now established itself as a successful campaign, highlighting the exciting treasures of archives across the UK and Ireland. 2022 saw a number of new initiatives including:

The launch of a new website feature 'Explore Your Archive Spotlight' which gives archive services an opportunity to highlight their collections and services to the public through dedicated web pages.

The Outside the Box podcast – research by the ARA Communications Manager highlighted the importance of podcasts in reaching our core sector audiences. An offer by Lily Colgan to volunteer as producer for an Explore Your Archive podcast led to the creation of this joint venture: Outside the Box. The podcast series aims to highlight the interesting things held in archives across the UK and Ireland aiming to cover the widest possible range of subjects in order to attract the interest of the widest possible audience.



Aideen Ireland, ARA President with Peter Crooks, Virtual Record Treasury Ireland and Andrew Nicoll, ARA Chair at the Ellis Prize event.

As part of the annual focus week we also followed Ireland's lead and in the UK recruited a celebrity champion, Gyles Brandreth. We also created a number of public focused events online and in person with good attendance.

Ireland continued to create a great buzz around their Explore Your Archive launch achieving media coverage.

### Awards and Prizes

Awards and prizes are a way of showcasing and celebrating all that is excellent in the recordkeeping

sector and provide an opportunity to reach out to press and politicians with a 'good news story' that alerts them to what is going on in an often under-sung part of the wider heritage and culture sector.

In June the Volunteering Service Award was given to Archives: Wigan & Leigh, timed to coincide with Volunteer Week.

*"I am delighted that our project and our amazing volunteers have been recognised like this. Our community highly values the archives, it helps people to connect with their shared heritage and provides a safe accessible space that they can visit throughout the year. It is important that public spaces like ours exist, especially where customers can feel pride in their sense of place and celebrate local history."*

*Young people, particularly school children, need exciting and inventive ways to help them become interested in history. We want the next generation to understand the importance of their history and that of the place they live. Our volunteers play a significant role in this. I am sure that they will take great pride in knowing that we have been given this award."*

Lesley O'Halloran, Director of Customer and Culture at Wigan Council.

2022 also saw the return of the ARA Excellence awards with a large number of entries and a good turn out for the public vote. Over 750 votes were cast by the public resulting in the following awards being made:

## CAMPAIGN FOR RECORDS

Democracy and Rights in the Digital Age

A campaign by the Archives & Records Association UK & Ireland and the Information and Records Management Society



ARA Excellence Award  
Winners: Paul Stebbings  
(Barnsley), Maggie Tohill,  
Katie Proctor, Michael  
Cook, Gemma Evans,  
Declan Kelly

- **Record Keeping Service of the Year**  
Barnsley Archives and Local Studies (Barnsley Metropolitan Borough Council)
- **Record Keeper of the Year**  
Katie Proctor (for work at West Yorkshire Archives Service)
- **New Professional of the Year**  
Gemma Evans (for work at Archives and Records Council Wales and National Library of Wales)

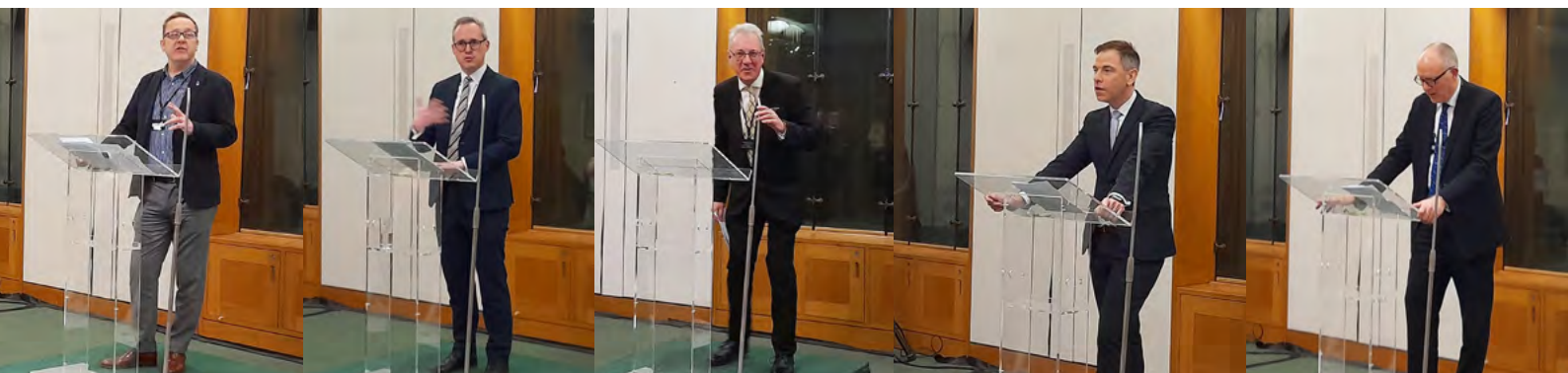
Further to these awards, four Distinguished Service Awards were made by the Board to:

- Michael Cook
- Declan Kelly
- Brian Smith
- Maggie Tohill

*"The ARA Excellence Awards are a wonderful opportunity to celebrate what is best about the record*

*keeping sector and to encourage us all to strive for excellence. It is great to be able to make awards to people at the start of their careers and to those who have been working in the sector for five decades, demonstrating that what we are doing today, now, is where the good practice and excellence begin. In the case of those receiving the Distinguished Service Award for some of them the award is made because they have repeated that good practice, that excellence, that going-beyond throughout a long career within a single place, for others it is about a defining moment of bringing an important piece of work to fruition or making a specific contribution to a particular area. Both paths bring benefit to our sector and to the people who access our services and to the public in general whose history we keep safe and whose future we protect."*

Andrew Nicoll, ARA Chair.





Staff and volunteers at Archives: Wigan & Leigh receiving their award from ARA North Chair, David Mander

In November 2022 the Ellis Prize was awarded to the Virtual Record Treasury Ireland at a prize giving event in Dublin. The prize was set up by Roger Ellis, a past President of the Society of Archivists in 1972 to “to reward excellent work in our profession, and to recognise significant contributions to archive theory and practice”. It was awarded to the Virtual Record Treasury of Ireland for their excellent work in delivering back to the Irish nation and its diaspora more than 700 years of Irish history and culture.

On presenting the award, Aileen Ireland, President of the Archives and Records Association (UK and Ireland) said:

*“Beyond 2022 - The Virtual Record Treasury of Ireland is an exemplar project that shows the world what can be done through the use of new technology, through trans-national and trans-sectoral collaboration and how archives sit at the centre of a nation's identity and culture. It shows that in their restoration to people of that nation, and the world, they can bring hope to many other countries where cultural identity is lost or threatened by the destruction of war, climate catastrophe or natural and man-made disaster, most notably right now in Ukraine, but also recently in Afghanistan, Syria and Mali. I am thrilled to be able to award the Ellis Prize to this excellent venture and look*

*forward to seeing its development over the coming years. I extend my congratulations to all who have made this possible”*

At their very successful 2022 conference in Galway, Ireland, the Community Archives and Heritage Group presented their annual awards.

The winners were:

Overall winner and Wellbeing Category:  
Workie Ticket Theatre CIC

Gathering and Preserving Heritage: Scatterry Island Heritage Group

Community Engagement: The Liberties Weavers

#### **Government Consultations**

ARA consulted with members on the Government's GDPR Consultation, inviting responses to inform the official response submitted by the Legislation and Standards Working Group.



Members of the Mayo Genealogy Group at the CAHG Conference 2022

One of the most important things ARA does for its members is to provide inclusive education, skills, training and development opportunities. These are often extended to non-members in the sector and to relevant stakeholders. We work in partnership with other education providers as necessary to achieve this. ARA is committed to supporting individuals through their lifetime of involvement, interest in, and commitment to the sector.

Conferences provide not only an opportunity to learn from presentations, workshops and seminars but also from the one-to-one conversations that happen in the breaks and at the social events.

It was therefore a great pleasure to be able to return to a face-to-face conference in 2022 at the Crowne Plaza Hotel in Chester. Delegates were treated to three excellent keynotes from:

- Jack Kirby of the Science Museum Group who talked about risk and that there was a danger that fear of risk could lead to lack of progress, particularly around issues of open access and diversity.
- David Smith, from the Department of Levelling Up, Housing and Communities also looked at the need to rationalise what is kept and what is stored and archived, he reinforced the need to be risk aware not risk averse and looked particularly at the challenges facing those keeping public records.



ARA Conference in Chester 2022

CAHG Conference delegates on the final day's field trip to community projects in Connemara



- Zöe Reid, Keeper at the National Archives, Ireland, presented an overview of the Virtual Record Treasury Ireland

As well as a full programme of presentations and sessions on the theme of 'Facing Forward: Post-pandemic recordkeeping – change, challenge, choice.'

The Community Archives and Heritage Group also held an in-person conference in 2022 at the National University of Ireland in Galway. The three-day conference explored community connectedness, collaboration and mutual support: inspired by the concept of Meitheal – the Irish word for a work team, gang or party; it denotes the traditional co-operative labour system in Ireland where groups of neighbours help each other in turn with farming work. Appropriately it was organised in partnership with the Irish Community Archive Network, National Museum of Ireland, Galway County Council, and Hardiman Library NUI Galway. The conference included speakers from the Irish Heritage Council, the National Museum, and the Universities of Galway and Ulster as well as a wide range of community and heritage groups from Ireland, the UK, Chile and Poland. The final day saw delegates take a field trip to community projects in Connemara.

Many of ARA's sections groups and regions experimented with the different options available to them for training and networking events, some continuing to work online, some hybrid and others returning to face-to-face events in the spring of 2022 when the moratorium on such events (put in place due to the COVID-19 pandemic) was lifted.



### Professional Registration

2022 was another successful year for ARA members! We received 24 applications, 50% of those applications were for Foundation Membership, of which the majority were from Bridging the Digital Gap Trainees – a UK National Archives programme, funded by a Heritage Lottery Fund 'Skills for the Future' grant, to increase digital skills in the sector and improve diverse entry routes into the profession. Twenty applications passed the assessment - a pass rate of 83%, our highest since the programme was launched in 2017. This would not have been possible without the wonderful team of professional registration

JoJo Kirtley of Workie  
Ticket Theatre CIC  
presenting virtually at  
the CAHG Conference in  
Galway 2022.



“

At the beginning of 2023  
we started a review of  
the framework to ensure  
it remains fit for purpose  
and recognises the key  
competencies required  
of archivists, records  
managers and archive  
conservators.

”



David Smith,  
Department of  
Levelling Up, Housing  
and Communities,  
keynote speaker at  
ARA Conference 2022



Zoe Reid, Keeper,  
National Archives  
Ireland, keynote  
speaker at ARA  
Conference 2022

assessors, who volunteer their time to ensure each application meets the required standards.

January 2022 also saw the launch of a monthly webinar series taking potential applicants through the stages of registration so that they could fully understand what it entails.

### Competency Framework

In 2017 ARA introduced a free competency framework for the record-keeping sector. Its purpose is to highlight the key competencies required of all those working across the sector, bringing greater transparency to the job market and supporting workforce development. Individuals may use it to plan their own career development. Employers may use it to plan professional development opportunities for their staff, and to inform discussions on transferable skills and bringing new talent into the sector. At the beginning of 2023 we started a review of the framework to ensure it remains fit for purpose and recognises the key competencies required of archivists, records managers and archive conservators.

In 2022 the top three competencies chosen were: arranging, cataloguing and/or describing archives, developing and using policies and procedures, and undertaking marketing, advocacy and outreach. There was very little change from 2021, other than an increase in the number of applications. It was no surprise to see that Digital curation: preserving born-digital and digitised records and archives moved from the 12th most frequently chosen in 2021 to the 8th most frequently chosen in 2022.

### Resources

Many of the training events and webinars hosted by sections, groups and regions continue to be recorded

and these are available in the member only part of the website. As part of the website's ongoing development these resources are now searchable by topic and by originator.

Resources continue to be added to the resource section and also to be developed. 2023 will see a review of the Security and Access resources held on the Collections Trust website and a new guide for recording seals in archives, as well as the decolonising the catalogue guide mentioned previously.

### Meeting the Digital Challenge

Throughout 2021/22 we have supported members with training opportunities to meet the digital challenge.

Partnering with a number of organisations as well as providing bespoke online training:

- Preservica offered members free practical digital preservation training.
- Learning Through Data continued to offer 10 per cent discounts and provided content on Microsoft 365 for ARC magazine.
- We continued to offer members access to the Digital Preservation Coalition resources via our organisational membership.
- Through our new central training programme we provided a series of web archiving resources.



**Archives & Records  
Association**  
UK & Ireland

# Members

## At the heart of what we do: our members

We want to continue to provide our members with inclusive, innovative and valued benefits. As part of that we have invested in our communications and this has created new opportunities for members and more support for communications for our regions groups and sections.

At the start of 2022 we sent out a member benefits survey to gather information about members' priorities and feedback on what we were offering.

As a result we decided to discontinue the ARA Together online channel aspect of our ARA Together programme and focus instead on the core benefits our members said they wanted, particularly advocacy, training and professional development.

### Support for members

As the cost-of-living crisis deepened in both the UK and Ireland we set up a support fund to help members maintain their membership and continue with their professional development. We also continued to publish our pay guidelines and, with the difficulties of the economic situation, also reached out to heritage sector unions who were lobbying on pay to ensure a joined up approach where possible.

### Nations and Regions

In order to better serve our members with access to regional events we reviewed how the English regions were working and amalgamated some – on a trial basis – to ensure that all members have a region that is active. This resulted in the following changes:

- The North West Region and Northern Region are now the Northern Region which also incorporates the North East..
- The two Midlands regions, East and West joined together as a single Midlands Region
- The London and South East regions joined together as a single region under the title South East and London Region
- The South West and Eastern regions remain as they were.

Our special interest groups and sections were active throughout 2022 and the Security and Access Group has been reconvened after several years in abeyance. A new working group was set up: Environmental Sustainability - to advocate for environmental sustainability in the record-keeping sector and to provide the tools and resources to help members enact their professional duty to the environment. The Section for Records Management and Information Governance launched a new campaign "Think BIG" - supporting prospective new entrants into the field, advocating effectively for Better Information Governance within organisations and improving professional skills in this important but often underrepresented area of expertise.

### Communications with members

We continue to send out a monthly bulletin – ARA Today to all members and have redesigned this to be more of a bulletin linking to longer information and articles via pdfs and weblinks. This is supplemented by occasional one-off communications on particular topics.



ARC our bi-monthly magazine continues to provide in depth features on a wide range of topics as well as news from all parts of the recordkeeping sector. Our new blog feature on the website can now accommodate article length content that does not otherwise fit the remit for ARC and can help to get information out to the sector speedily where time is of the essence.

We also continue to use a range of social media to publicise news items and events of interest to our members.

Archives and Records – the journal of the Archives and Records Association remains the core academic journal for the sector. In 2022 it published three issues including a special issue on Confronting the Canon. Access to Archives and Records and 5 other academic journals published by Taylor and Francis is included free for ARA Members. These subscriptions are worth over £500 if you were to download a single issue of each and £195 for the Archives & Records journal annual subscription just on its own.

ARA's Communications Manager now attends Officer Forums and provides one-to-one advice for Communications and Social Media officers on a range of topics as well as ad hoc training on things like Eventbrite and Twitter.





**Archives & Records  
Association**  
UK & Ireland

# Collaboration

## Going further - Collaborating across the sector and beyond

ARA continues to build on the relationship building (and mending) work of recent years and as a result has strengthened relationships with a number of different organisations including: The UK National Archives, the National Archives of Ireland, Archifau Cymru/Archives Wales, Public Record Office of Northern Ireland, National Records Scotland, Scottish Council on Archives, the Information and Records Management Society, ICON and others.

This has brought some positive results:

### **Securing the future of the Cultural Protection Fund**

In October 2021, ARA joined with sector colleagues to send a joint letter regarding concerns that the Cultural Protection Fund might be under threat.

A formal response was sent from the Prime Minister, Boris Johnson, to Professor Stone, in December 2021, confirming that the Government remained committed to the aims of the fund and to providing the means for it to continue its work saying:

"The Government remains entirely committed to the international cultural heritage protection agenda. This is reflected in our allocation of £30 million in Official Development

Assistance to the Department for Digital, Culture, Media and Sport in the Autumn Budget and Spending Review 2021, towards the continuation of the CPF and associated international cultural heritage protection work."

The lead author and co-ordinator of the original letter, Professor Peter Stone (UNESCO Chair in Cultural Property Protection and Peace President, The Blue Shield), was told that it had been circulated widely across Whitehall and was instrumental in securing future funding for the CPF.

### **Records at Risk**

In 2021 The National Archives, the Archives and Records Association and the British Records Association collaborated to launch the 'Records at Risk Fund' to support urgent interventions to save physical and digital records facing immediate peril across the UK.

In 2022 the first grants were awarded with eight archives from across England and Scotland receiving grants of up to £5,000.

### **Ukraine**

It was clear very soon after Russia began the war in Ukraine that they were targeting cultural targets including archives. ARA worked with international partners and

the Culture Ministry in Ukraine to identify what the sector could do to help. A series of blog posts on the ARA website charts the progress of this work.

### **Campaign for Records – democracy and rights in the digital age**

The new more collaborative relationship with the IRMS led to this important advocacy campaign that seeks to support all elements of the recordkeeping sector and reaches beyond the sector to related stakeholders across civic society.

### **Workforce Mapping Survey**

At the end of 2021 CILIP, the UK's library and information association and the Archives & Records Association (ARA) jointly convened a Workforce Data Consortium to fund a Workforce Mapping Survey of the library, archives, records, information and knowledge sector. This survey was intended to build on the previous Workforce Mapping carried out in 2015 by CILIP and ARA.

The topical focus for 2021-22 was Equalities, Diversity and Inclusion in the professional workforce. The survey was widely circulated within the relevant sectors and results will be published in 2023.



**Archives & Records  
Association**  
UK & Ireland

# Governance

## Never stop trying to improve

ARA has a strategic aim to be a 'fit for purpose' organisation, responding to the world we work in and ensuring change is delivered and visible. This means meeting the challenges we face directly, with inclusive, open, up-to-date and transparent governance.

2022 saw advances in the way in which the Board connects with members and particularly Officers.

The Officers Forum provided a new way of working, replacing the role-based gatherings (Chairs, Treasurers etc.) of the past with an opportunity to meet online as a whole group and share ideas and tackle challenges together. This was supplemented with add on sessions that might only be appropriate for particular roles – for example a briefing from the ARA Treasurer to treasurers of groups and regions. The regular reporting from groups of both successes and challenges via an online shared document has also helped ARA Staff to pro-actively offer assistance where it is helpful.

The review of the English regions which was undertaken in consultation with the officers of the regions affected was completed and changes implemented. It is the intention of the Board to continue to review how effective the change has been.

At the ARA AGM in June a new board was constituted and changes were made to the constitution to allow co-option of board members to ensure the board is representative and has the appropriate skills mix. As no members put themselves forward for election at the AGM the Board meeting in July co-opted two new Board members, both from Ireland: Ross Higgins and Killian Downing. At the same meeting Ruth MacLeod was appointed as Vice Chair.

2022 also saw the conclusion to the review of University Accreditation. The review considered how the ARA accredits university programmes, sought views and opinions from key stakeholder groups within ARA's volunteer committee structure. It also worked closely with representatives of accredited course programmes, known as FARMER, the Forum for Archives and Records Management Education and Research. The review sought to align accreditation with the ARA's 2021-2025 corporate strategy and bring the accreditation process in line with similar organisations – such as CILIP – by moving away from volunteer led panels to a professional consultant approach.



# Annual Report and Financial Statements

## For year ended 30th September 2022

The following pages are the Annual Report and Financial Statements for year ended 30th September 2022. These are the official report and accounts for compliance purposes and include the independent auditor's report to the members of the Archives and Records Association.

Come and join us...



# **Archives and Records Association (UK and Ireland)**

(A company limited by guarantee)

## **Annual Report and Financial Statements** **Year Ended 30 September 2022**

Company registration number: 02969472

Charity registration number: 1041063

# Archives and Records Association (UK and Ireland)

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# Archives and Records Association (UK and Ireland)

## Trustees' Report

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2022, in compliance with s414C of the Companies Act 2006. The annual report serves the purpose of both a Trustees' Report and a Directors' Report under company law for the group.

### Objectives and activities

#### *Objects and aims*

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

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

The objects of the charitable company are:

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

#### *Public benefit*

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

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

### Achievements and performance

The end of 2021 saw a rise in COVID cases and the arrival of Omicron variant, whilst 2022 was a turbulent year economically and politically. ARA still managed to make progress against its strategic plan objectives.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

*October 2021*

COP26 is held in Glasgow, the UK National Living Wage rises from £8.91 to £9.50. Ireland's newest technological university, Technological University of the Shannon: Midlands Midwest, spanning six campuses across Limerick, Clare, Tipperary and Westmeath formally opened. The Irish Government published a revised plan for the easing of restrictions on 22 October, with nightclubs allowed to reopen, the return of normal trading hours in pubs and restaurants, no attendance limits on weddings and religious ceremonies and 100% capacity allowed at sporting venues, while the continued use of masks, vaccine certificates and social distancing measures would remain in place until at least February 2022.

ARA published its annual pay review guidelines.

*November 2021*

The UK inflation rate hits 4.2%, its highest level for 10 years. Two people are killed as Storm Arwen hits the British Isles. Widespread damage and travel disruption is reported in Scotland and North East England, with 100,000 people losing power. Omicron variant of COVID-19 identified in the UK. The Irish Government published its Climate Action Plan which aims to reduce greenhouse gas emissions by 51% by the year 2030.

Chris Evans MP, chair of the All-Party Parliamentary Group (APPG) on Archives and History, successfully tabled a Westminster Hall debate on the topic of 'Access to archives paid for with public money'. This referenced the ongoing legal proceedings relating to the Broadlands Archive.

ARA launches its new website. The Explore Your Archive campaign once again increases its reach and Ireland's campaign delivers excellent media coverage. ARA offers grants for further study for Assistant Level records staff. The ARA Archive Conservation Training Scheme held a Virtual Lecture Week (1st – 5th November). The first CAHG Scotland conference was held. The ARA's Section for New Professionals (SfNP) hosted a Research Showcase giving recent graduates, trainees and others new to the profession a chance to present their research and for the record-keeping community to engage with their work.

The UK National Archives, the Archives and Records Association and the British Records Association launched the new Records at Risk Fund to provide support for urgent interventions to save physical and digital records facing immediate peril across the UK.

ARA consulted with members on the Government's GDPR Consultation, inviting responses to inform the official response submitted by the Legislation and Standards Working Group.

ARA moves to a 'virtual office'. All five staff now work from home.

*December 2021*

In the UK the "Partygate" investigation into government staff parties, alleged to have taken place during lockdown in late 2020, is widened to include a total of three events. Labour calls for Johnson to resign if he is found to have misled Parliament on the issue.

In Ireland around 65,000 homes and businesses were without power in Cork and Kerry, as Storm Barra battered Ireland with gusts of up to 160 km/h, causing fallen trees, flooding and disruption to transport. Schools in counties with Status Red and Orange weather warnings were advised to remain closed.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

The ARA Board reviewed the moratorium on face-to-face events while the COVID-19 pandemic continues and decided to extend the moratorium on face-to-face meetings until 28th February 2022.

The results of ARA's Archive Distance Users Survey were published. The CIPFA (The Chartered Institute of Public Finance and Accountancy) carried out a survey of people accessing archive services remotely from 19th April to 25th July 2021. The results showed that satisfaction with remote services remained high and there were small increases in those rating services "Good" and "Very Good".

### 2022

January saw most UK government COVID restrictions end and in Ireland most restrictions ended apart from rules on isolation and the wearing of masks (subsequently lifted in February). Boris Johnson was still UK Prime Minister and UK inflation was at 5.4 per cent and Irish inflation at 5 per cent. ARA launched a series of professional registration webinars and members were invited to give feedback on the *Roadmap to developing Archive Service Accreditation: inclusive practice within the national standard for archives 2021-2024*. We were also able to announce that a successful joint action across the heritage and culture sectors had secured the future of the Cultural Protection Fund – later events of 2022 showed just how timely this action was to be. January also saw the launch of the Accessible Archives Toolkit and a call to members to form a Climate and Environment working group.

In February both the UK and Ireland were battered by a succession of storms, Russia invaded Ukraine and UK inflation rose to 5.5% and Irish inflation to 5.6%. ARA sent out a call for nominations for the Volunteering service awards and put out a member benefit survey. The Diversity Allies hosted the monthly ARA Together call.

March headlines continued to be dominated by war in Ukraine and ARA worked with others to see what help they could provide – posting a series of blogs and news stories to the website to keep the sector updated with information. [LINK] Nominations were requested for the ARA Board and for the Community Archive and Heritage Group Awards and campaigns were announced: ARA & IRMS' Campaign for Records and the Section for Records Management and Information Governance's 'Think BIG'.

In April – thanks to the war in Ukraine the energy price cap in the UK rose by 54 per cent. CAHG held several wellbeing events and the Workforce Mapping survey was announced. CILIP Pathways were appointed endpoint assessor for Level 7 apprenticeships.

May was, as usual, Local History month and Explore Your Archive announced a new spotlight feature highlighting specific archives. The Environmental Sustainability Group launched and calls for nominations went out for the ARA Excellence Awards. Inflation reached 9 percent in the UK and 7.8 per cent in Ireland. In the UK the first Partygate fines were announced.

June saw the Diamond Jubilee of Queen Elizabeth II in the UK and during Volunteering Week, Archives Wigan & Leigh were announced as the winners of the Volunteering Service Awards. Staff shortages caused disruption to air travel and a series of rail strikes began in the UK. The Irish Government announced that the minimum wage (€10.50 per hour in 2022) would be replaced with a new "living wage" set at 60% of the median wage in any year (which would be €12.17 an hour in 2022). The living wage would be phased in between 2023 and 2026.

In July Boris Johnson resigned as UK Prime Minister, the hottest heatwave ever crippled much of the UK and the COVID-19 public inquiry launched in the UK. Safe from the extreme heat the Community Archives and Heritage Group held their conference in Galway. ARC Magazine found a new online home on the Townsweb Past View site. At their July meeting in Edinburgh, the ARA Board met and co-opted two new board members and appointed Ruth Macleod as Vice-Chair.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

Despite continued rail disruption in August, ARA's annual conference went ahead in Chester. Inflation rose to over 10 percent in the UK and 8.7 per cent in Ireland and the energy price cap in the UK rose by 80 per cent. As the heatwave came to an end ARA announced the winners of the ARA Excellence Awards and the Security and Access group reconvened after a three year hiatus.

September saw Liz Truss become the new UK prime minister. The UK monarch, Queen Elizabeth II died. Her son became King Charles III. The UK Government's mini budget crashed the UK economy and ARA announced a cost of living support fund as both inflation and energy prices continued to rise. A series of web-archiving resources were launched on the ARA website for members.

### ***Diversity and Inclusion - A sector for everyone***

*"In terms of ARA's work on diversity, there has been progress and we continue to develop. ARA's Vision for Inclusion from the Strategic Plan 2021-2025 which contains the following statement: "Our organisation is changing. Our sector is changing. Our commitment to inclusion and equality is a thread that runs throughout our entire organisation and our activities." This means that we want to embed equality, diversity and inclusion into everything we do and not have this work sit outside of our activities and planning. In some ways, it feels that national progress has hit reverse gear with continuing concerns about the safety of women, and misogynistic attitudes in society as a whole and law enforcement in particular. Black people continue to be disproportionately targeted by the police and the 'Hostile Environment' continues to be our government's response to refugees and asylum seekers. Trans people have also felt unsafe, marginalised and disregarded: attacked by public figures and politicians who have stated their intentions to weaken equalities legislation and withdraw from the European Convention on Human Rights. ARA, of course, exists in the real world and the issues facing society also face our members and stakeholders." Jenny Moran, Diversity Portfolio Holder on ARA Board.*

ARA has used a number of opportunities to take this work forward, particularly through the Diversity Allies but also through our communications channels, our events and public facing campaigns and our work to encourage diversity in the workforce by providing support for alternative routes.

Underpinning the ARA's activities and, indeed, those of the Diversity Allies, will be a simple but effective approach: undertake research; produce something that responds to the outcomes of that research; develop a strategy for use; test, analyse the results and then communicate widely.

At the 2022 Conference, Jenny Moran, Diversity lead on the ARA Board, set out the activities ARA will be undertaking over the coming year and how the Diversity Allies will be involved in a structured way. These activities include work to embed good practice in the workplace and a careful assessment of the sector workforce. The Allies (and others) will support these activities by commenting on the design of training programmes and through the development of specific responses to the results of survey analysis. The Allies have already provided feedback within the sector, for example in connection to the development of the Accreditation standard.

### **Diversity Allies**

The Diversity Allies were first set up, in August 2020, to undertake training and improve understanding about EDI work, and then advocate for both within the sector. However, it quickly became apparent that more was needed. Over the past two-and-a-bit years since they were formed, they have been an active group working together to understand their role and place within the ARA.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

The Diversity Allies, have been taking forward work in the area of decolonising catalogues. In September 2021 the Allies held a workshop with practitioners in the sector (the 'research'). This workshop identified the need for some sector-specific guidance and curated case-studies (the 'something'). A series of blogs from different allies were published on the ARA Website at the end of 2022 and will lead to a discussion event which will help to develop that guidance.

A second major piece of work that is being led by the Allies is in relation to engaging with marginalised communities. Here, they will be working in solidarity and partnership to explore and improve areas of activity. Plans to run a series of conversations with marginalised communities are progressing well and a guidance document has been written. They are now consulting within and outside of the record-keeping sector to ensure the document is useful.

From the outset, it has been the intention that the Diversity Allies should support the ARA regions. This can mean a number of things, depending on what is most useful at a local level. In some cases, Allies have attended committee meetings, either to give presentations or to engage in discussions about regional activities. Through a network of contacts, the Allies can also offer support to individuals or services.

### **Events**

There has been significant diversity input into the Conference both in 2021, when it was held virtually, and 2022 in Chester. In 2021, Arike Oke, Managing Director of the Black Cultural Archives was very well received as one of our keynote speakers and this year there was a 'talking diversity' fringe session, amongst other content. Diversity and inclusion have been given greater consideration in the planning of social events in order to make people feel more comfortable and able to attend.

Diversity bursaries were provided and taken up by two overseas delegates who also then took part in the "Is it OK?" fringe session facilitated by Jenny Moran which with a lighthearted and informal format nevertheless led to some interesting discussions and opportunities for reflection.

In addition to the Conference sessions, more than half a dozen events touching on various diversity and inclusion topics were held by ARA's regions, sections and groups in the twelve months of 2022.

Jenny Moran, as the Diversity Portfolio holder, also spoke on the topic of diversity and inclusion at the University College London summer school for people hoping to enter the record-keeping profession.

### **Communications and Resources**

We have also provided opportunities to highlight relevant topics, projects, initiatives and stories that deal with diversity and inclusion in ARC magazine with at least one feature or news article with a diversity and inclusion theme in every issue in 2022. Using the new blog opportunity on the website we have published an eight-part decolonising the catalogue series from the Diversity Allies and a guest blog for International Archives Day on "Connecting Holocaust researchers to their answers: What archivists can do to strengthen the field". The new Outside the Box podcast series, launched as part of Explore Your Archive in November 2022 has been produced using an inclusive approach with episodes from the Black Cultural Archive, the National Disability Art Collection and Archive and Workie Ticket, a working-class feminist theatre group based in North Tyneside.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

The Archives and Learning Section of ARA launched their Accessible Learning Toolkit early in 2022. Based on the premise that children and young people with special educational needs and disabilities (SEND) can engage meaningfully with archives, they wanted to encourage more archive services to become more 'SEND-friendly'. In order to take this forward we awarded a Research Grant to the Section for Archives for Learning and Education to develop a toolkit for accessible learning to allow record services to engage with SEND audiences. The toolkit is now available to download free from the ARA website.

### ***Supporting diversity through alternative routes into the profession.***

As a sector we are all aware of the need to diversify the workforce to make it more representative of the countries we operate in. Creating different routes into the profession is one way in which diversity can be encouraged. Level 3 apprenticeships and the forthcoming Level 7 apprenticeship, will allow people in England who are not able (or who don't want) to carry on their education to A levels or University, to receive an equivalent training and qualification level. In order to further support apprentices in the archives, record management and conservation sectors we (along with IRMS) will be offering free membership until the apprenticeship is finished (whether completed or abandoned). We are also supporting employers interested in the Level 7 apprenticeship by offering four, four-week paid pre-apprenticeship work experience opportunities. £1,500 will be paid to the candidates as a salary plus £500 as a contribution to the costs incurred by the employer. We are grateful to The UK National Archives for this funding. The appointment of CILIP Pathways as endpoint assessor for Level 7 apprenticeships takes these plans a step forward.

### ***Yell it from the rooftops***

For the recordkeeping sector to survive we need support from a variety of actors outside the sector: national and local government, commercial and non-commercial organisations and funders. To maintain and increase that support we also need to be something they care about and in many cases that means we need to be something the public care about. We must continue to increase public understanding of the work and importance of record-keeping and record-keepers. In many instances this will require collaboration with others in the sector.

2022 saw a gearing up of our advocacy activities with the successful launch of the Campaign for Records – Democracy and Rights in the Digital Age. This joint campaign with Information and Records Management Society (IRMS) seeks to highlight the need for better records management in public life and calls for more resources, modern law, better regulation and improved freedom of information and access to public records.

The campaign was launched to the sector in October 2022 and to parliamentarians at an event in Westminster in January 2023. The Westminster event was hosted by Chris Evans MP chair of the APPG on Archives and History and speakers at the event reiterated many of these themes. Attendees, who included campaign stakeholders and contributors as well as members of IRMS and ARA heard from Ruth Macleod, Vice Chair of ARA, Reynold Leming, Chair of IRMS, Chris Evans MP, MP for Islwyn, Shadow Minister for Defence Procurement, Chair APPG Archives and History, Richard Ovenden, Bodley's Librarian in the University of Oxford, Jon Baines, Senior Data Protection Specialist at Mishcon de Reya LLP and Lord Parkinson of Whitely Bay, Minister for Arts and Heritage.

The campaign takes a collaborative approach bringing together stakeholders from outside the sector with those working in recordkeeping. Through a series of blogs on the campaign website different aspects and issues raised by the campaign are highlighted.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

Explore Your Archive has now established itself as a successful campaign, highlighting the exciting treasures of archives across the UK and Ireland. 2022 saw a number of new initiatives including:

The launch of a new website feature 'Explore Your Archive Spotlight' which gives archive services an opportunity to highlight their collections and services to the public through dedicated web pages.

The Outside the Box podcast – research by the ARA Communications Manager highlighted the importance of podcasts in reaching our core sector audiences. An offer by Lily Colgan to volunteer as producer for an Explore Your Archive podcast led to the creation of this joint venture: Outside the Box. The podcast series aims to highlight the interesting things held in archives across the UK and Ireland aiming to cover the widest possible range of subjects in order to attract the interest of the widest possible audience. With only half the episodes published at time of writing, download figures are already looking very promising.

As part of the annual focus week we also followed Ireland's lead and for the first time in the UK recruited a celebrity champion, Gyles Brandreth. We also created a number of public focused events online and in person with good attendance.-

Ireland continued to create a great buzz around their Explore Your Archive launch achieving media coverage.

### Awards and Prizes

Awards and prizes are a way of showcasing and celebrating all that is excellent in the recordkeeping sector and provide an opportunity to reach out to press and politicians with a 'good news story' that alerts them to what is going on in an often under-sung part of the wider heritage and culture sector.

In June the Volunteering Service Award was given to Archives Wigan and Leigh, timed to coincide with Volunteer Week.

*"I am delighted that our project and our amazing volunteers have been recognised like this. Our community highly values the archives, it helps people to connect with their shared heritage and provides a safe accessible space that they can visit throughout the year. It is important that public spaces like ours exist, especially where customers can feel pride in their sense of place and celebrate local history."*

*Young people, particularly school children, need exciting and inventive ways to help them become interested in history. We want the next generation to understand the importance of their history and that of the place they live. Our volunteers play a significant role in this. I am sure that they will take great pride in knowing that we have been given this award."*

Lesley O'Halloran, Director of Customer and Culture at Wigan Council.

2022 also saw the return of the ARA Excellence awards with a large number of entries and a good turn out for the public vote. Over 750 votes were cast by the public resulting in the following awards being made:

- Record Keeping Service of the Year – Barnsley Archives and Local Studies (Barnsley Metropolitan Borough Council)
- Record Keeper of the Year – Katie Proctor (for work at West Yorkshire Archives Service)
- New Professional of the Year – Gemma Evans (for work at Archives and Records Council Wales and National Library of Wales)

# Archives and Records Association (UK and Ireland)

## Trustees' Report

Further to these awards, four Distinguished Service Awards were made by the Board to:

- Michael Cook
- Declan Kelly
- Brian Smith
- Maggie Tohill

*"The ARA Excellence Awards are a wonderful opportunity to celebrate what is best about the record keeping sector and to encourage us all to strive for excellence. It is great to be able to make awards to people at the start of their careers and to those who have been working in the sector for five decades, demonstrating that what we are doing today, now, is where the good practice and excellence begin. In the case of those receiving the Distinguished Service Award for some of them the award is made because they have repeated that good practice, that excellence, that going-beyond throughout a long career within a single place, for others it is about a defining moment of bringing an important piece of work to fruition or making a specific contribution to a particular area. Both paths bring benefit to our sector and to the people who access our services and to the public in general whose history we keep safe and whose future we protect."*

Andrew Nicoll, ARA Chair.

In November 2022 the Ellis Prize was awarded to the Virtual Record Treasury Ireland at a prize giving event in Dublin. The prize was set up by Roger Ellis, a past President of the Society of Archivists in 1972 to "to reward excellent work in our profession, and to recognise significant contributions to archive theory and practice". It was awarded to the Virtual Record Treasury of Ireland for their excellent work in delivering back to the Irish nation and its diaspora more than 700 years of Irish history and culture.

On presenting the award, Aideen Ireland, President of the Archives and Records Association (UK and Ireland) said:

*"Beyond 2022 - The Virtual Record Treasury of Ireland is an exemplar project that shows the world what can be done through the use of new technology, through trans-national and trans-sectoral collaboration and how archives sit at the centre of a nation's identity and culture. It shows that in their restoration to people of that nation, and the world, they can bring hope to many other countries where cultural identity is lost or threatened by the destruction of war, climate catastrophe or natural and man-made disaster, most notably right now in Ukraine, but also recently in Afghanistan, Syria and Mali. I am thrilled to be able to award the Ellis Prize to this excellent venture and look forward to seeing its development over the coming years. I extend my congratulations to all who have made this possible"*

At their very successful 2022 conference in Galway, Ireland, the Community Archives and Heritage Group presented their annual awards.

The winners were:

Overall winner and Wellbeing Category: Workie Ticket Theatre CIC  
Gathering and Preserving Heritage: Scatterry Island Heritage Group  
Community Engagement: The Liberties Weavers

# Archives and Records Association (UK and Ireland)

## Trustees' Report

### ***Government Consultations***

ARA consulted with members on the Government's GDPR Consultation, inviting responses to inform the official response submitted by the Legislation and Standards Working Group.

### ***There is always more to learn***

One of the most important things ARA does for its members is to provide inclusive education, skills, training and development opportunities. These are often extended to non-members in the sector and to relevant stakeholders. We work in partnership with other education providers as necessary to achieve this. ARA is committed to supporting individuals through their lifetime of involvement, interest in, and commitment to the sector.

Conferences provide not only an opportunity to learn from presentations, workshops and seminars but also from the one-to-one conversations that happen in the breaks and at the social events.

It was therefore a great pleasure to be able to return to a face-to-face conference in 2022 at the Crowne Plaza Hotel in Chester. Delegates were treated to three excellent keynotes from:

- Jack Kirby of the Science Museum Group talked about being risk and that there was a danger that fear of risk could lead to lack of progress, particularly around issues of open access and diversity.
- David Smith, from the Department of Levelling Up, Housing and Communities also looked at the need to rationalise what is kept and what is stored and archived, he reinforced the need to be risk aware not risk averse and looked particularly at the challenges facing those keeping public records.
- Zöe Reid, Keeper at the National Archives, Ireland, presented an overview of the Virtual Treasury Ireland

As well as a full programme of presentations and sessions on the theme of 'Facing Forward: Post-pandemic recordkeeping – change, challenge, choice'

The Community Archives and Heritage Group also held an in-person conference in 2022 at the National University of Ireland in Galway. The three-day conference explored community connectedness, collaboration and mutual support: inspired by the concept of Meitheal – the Irish word for a work team, gang or party; it denotes the traditional co-operative labour system in Ireland where groups of neighbours help each other in turn with farming work. Appropriately it was organised in partnership with the Irish Community Archive Network, National Museum of Ireland, Galway County Council, and Hardiman Library NUI Galway. The conference included speakers from the Irish Heritage Council, the National Museum, and the Universities of Galway and Ulster as well as a wide range of community and heritage groups from Ireland, the UK, Chile and Poland. The final day saw delegates take a field trip to community projects in Connemara.

Many of ARA's sections groups and regions experimented with the different options available to them for training and networking events, some continuing to work online, some hybrid and others returning to face-to-face events in the spring of 2022 when the moratorium on such events (put in place due to the COVID-19 pandemic) was lifted.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

### *Professional Registration*

2022 was another successful year for ARA members! We received 24 applications, 50% of those applications were for Foundation Membership, of which the majority were from Bridging the Digital Gap Trainees – a UK National Archives programme, funded by a Heritage Lottery Fund 'Skills for the Future' grant, to increase digital skills in the sector and improve diverse entry routes into the profession. Twenty applications passed the assessment - a pass rate of 83%, our highest since the programme was launched in 2017. This would not have been possible without the wonderful team of professional registration assessors, who volunteer their time to ensure each application meets the required standards.

January 2022 also saw the launch of a monthly webinar series taking potential applicants through the stages of registration so that they could fully understand what it entails.

### *Competency Framework*

In 2017 ARA introduced a free competency framework for the record-keeping sector. Its purpose is to highlight the key competencies required of all those working across the sector, bringing greater transparency to the job market and supporting workforce development. Individuals may use it to plan their own career development. Employers may use it to plan professional development opportunities for their staff, and to inform discussions on transferable skills and bringing new talent into the sector. At the beginning of 2023 we started a review of the framework to ensure it remains fit for purpose and recognises the key competencies required of archivists, records managers and archive conservators.

In 2022 the top three competencies chosen were: arranging, cataloguing and/or describing archives, developing and using policies and procedures, and undertaking marketing, advocacy and outreach. There was very little change from 2021, other than an increase in the number of applications. It was no surprise to see that Digital curation: preserving born-digital and digitised records and archives moved the 12th most frequently chosen in 2021 to the 8th most frequently chosen in 2022.

### *Resources*

Many of the training events and webinars hosted by sections, groups and regions continue to be recorded and these are available in the member only part of the website. As part of the website's ongoing development these resources are now searchable by topic and by originator.

Resources continue to be added to the resource section and also to be developed. 2023 will see a review of the Security and access resources held on the Collections Trust website and a new guide for recording seals in archives, as well as the decolonising the catalogue guide mentioned previously.

### *Meeting the Digital Challenge*

Throughout 2021/22 we have supported members with training opportunities to meet the digital challenge.

Partnering with a number of organisations as well as providing bespoke online training.

- Preservica offered members free practical digital preservation training.
- Learning Through Data continued to offer 10 per cent discounts and provided content on Microsoft 365 for ARC magazine.
- We continued to offer members access to the Digital Preservation Coalition resources via our organisational membership.
- Through our new central training programme we provided a series of web archiving resources.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

### *At the heart of what we do – our members*

We want to continue to provide our members with inclusive, innovative and valued benefits. As part of that we have invested in our communications and this has created new opportunities for members and more support for communications for our regions groups and sections.

At the start of 2022 we sent out a member benefits survey to gather information about members' priorities and feedback on what we were offering.

As a result we decided to discontinue the ARA Together online channel aspect of our ARA Together programme and focus instead on the core benefits our members said they wanted, particularly advocacy, training and professional development.

### *Support for members*

As the cost-of-living crisis deepened in both the UK and Ireland we set up a support fund to help members maintain their membership and continue with their professional development. We also continued to publish our pay guidelines and, with the difficulties of the economic situation, also reached out to heritage sector unions who were lobbying on pay to ensure a joined up approach where possible.

### *Nations and Regions*

In order to better serve our members with access to regional events we reviewed how the English regions were working and amalgamated some – on a trial basis – to ensure that all members have a region that is active. This resulted in the following changes:

- The North West Region, North East Region and Northern Region are now the Northern Region.
- The two Midlands regions, East and West joined together as a single Midlands Region
- The London and South East regions joined together as a single region under the title South East and London Region
- The South West and Eastern regions remain as they were.

Our special interest groups and sections were active throughout 2022 and the Security and Access Group has been reconvened after several years in abeyance. A new working group was set up: Environmental Sustainability - to advocate for environmental sustainability in the record-keeping sector and to provide the tools and resources to help members enact this professional duty to the environment. The Section for Records Management and Information Governance launched a new campaign 'Think BIG' - supporting prospective new entrants into the field, advocating effectively for Better Information Governance within organisations and improving professional skills in this important but often underrepresented area of expertise.

### *Communications with members*

We continue to send out a monthly bulletin – ARA Today to all members and have redesigned this to be more of a bulletin linking to longer information and articles via pdfs and weblinks. This is supplemented by occasional one-off communications on particular topics.

ARC our bi-monthly magazine continues to provide in depth features on a wide range of topics as well as news from all parts of the recordkeeping sector. Our new blog feature on the website can now accommodate article length content that does not otherwise fit the remit for ARC and can help to get information out to the sector speedily where time is of the essence.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

We also continue to use a range of social media to publicise news items and events of interest to our members.

Archives and Records – the journal of the Archives and Records Association remains the core academic journal for the sector. In 2022 it published three issues including a special issue on Confronting the Canon. Access to Archives and Records and 5 other academic journals published by Taylor and Francis is included free for ARA Members. These subscriptions are worth over £500 if you were to download a single issue of each and £195 for the Archives & Records journal annual subscription just on its own.

ARA's Communications Manager now attends Officer Forums and provides one-to-one advice for Communications and Social Media officers on a range of topics as well as ad hoc training on things like Eventbrite and Twitter.

### ***Never stop trying to improve***

ARA has a strategic aim to be a 'fit for purpose' organisation, responding to the world we work in and ensuring change is delivered and visible. This means meeting the challenges we face directly, with inclusive, open, up-to-date and transparent governance.

2022 saw advances in the way in which the Board connect with members and particularly Officers.

The Officers Forum provided a new way of working, replacing the role-based gatherings (Chairs, Treasurers etc.) of the past with an opportunity to meet online as a whole group and share ideas and tackle challenges together. This was supplemented with add on sessions that might only be appropriate for particular roles – for example a briefing from the ARA Treasurer to treasurers of groups and regions. The regular reporting from groups of both successes and challenges via an online shared document has also helped ARA Staff to pro-actively offer assistance where it is helpful.

The review of the English regions which was undertaken in consultation with the officers of the regions affected was completed and changes implemented. It is the intention of the Board to continue to review how effective the change has been.

At the ARA AGM in June a new board was constituted and changes were made to the constitution to allow co-option of board members to ensure the board is representative and has the appropriate skills mix. As no members put themselves forward for election at the AGM the Board meeting in July co-opted two new Board members, both from Ireland: Ross Higgins and Killian Downing. At the same meeting Ruth McLeod was appointed as Vice Chair.

2022 also saw the conclusion to the review of University Accreditation. The review considered how the ARA accredits university programmes, sought views and opinions from key stakeholder groups within ARA's volunteer committee structure. It also worked closely with representatives of accredited course programmes, known as FARMER, the Forum for Archives and Records Management Education and Research. The review sought to align accreditation with the ARA's 2021-2025 corporate strategy and bring the accreditation process in line with similar organisations – such as CILIP – by moving away from volunteer led panels to a professional consultant approach.

### ***Going further - Collaborating across the sector and beyond***

ARA continues to build on the relationship building (and mending) work of recent years and as a result has strengthened relationships with a number of different organisations including: The UK National Archives, the National Archives of Ireland, Archifau Cymru/Archives Wales, Public Record Office of Northern Ireland, National Records Scotland, Scottish Council on Archives, the Information and Records Management Society, ICON and others.

## **Archives and Records Association (UK and Ireland)**

### **Trustees' Report**

This has brought some positive results:

#### ***Securing the future of the Cultural Protection Fund***

In October 2021, ARA joined with sector colleagues to send a joint letter regarding concerns that the Cultural Protection Fund might be under threat.

A formal response was sent from the Prime Minister, Boris Johnson, to Professor Stone, in December 2021, confirming that the Government remained committed to the aims of the fund and to providing the means for it to continue its work saying:

"The Government remains entirely committed to the international cultural heritage protection agenda. This is reflected in our allocation of £30 million in Official Development Assistance to the Department for Digital, Culture, Media and Sport in the Autumn Budget and Spending Review 2021, towards the continuation of the CPF and associated international cultural heritage protection work."

The lead author and co-ordinator of the original letter, Professor Peter Stone (UNESCO Chair in Cultural Property Protection and Peace President, The Blue Shield), was told that it had been circulated widely across Whitehall and was instrumental in securing future funding for the CPF.

#### ***Records at Risk***

In 2021 The National Archives, the Archives and Records Association and the British Records Association collaborated to launch the 'Records at Risk Fund' to support urgent interventions to save physical and digital records facing immediate peril across the UK.

In 2022 the first grants were awarded with eight archives from across England and Scotland receiving grants of up to £5,000.

#### ***Ukraine***

It was clear very soon after Russia began the war in Ukraine that they were targeting cultural targets including archives. ARA worked with international partners and the Culture Ministry in Ukraine to identify what the sector could do to help. A series of blog posts on the ARA website charts the progress of this work.

#### ***Campaign for Records – democracy and rights in the digital age***

The new more collaborative relationship with the IRMS led to this important advocacy campaign that seeks to support all elements of the recordkeeping sector and reaches beyond the sector to related stakeholders across civic society.

#### ***Workforce Mapping Survey***

At the end of 2021 CILIP, the UK's library and information association and the Archives & Records Association (ARA) jointly convened a Workforce Data Consortium to fund a Workforce Mapping Survey of the library, archives, records, information and knowledge sector. This survey was intended to build on the previous Workforce Mapping carried out in 2015 by CILIP and ARA.

The topical focus for 2021-22 was Equalities, Diversity and Inclusion in the professional workforce. The survey was widely circulated within the relevant sectors and results will be published in 2023.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

### *Activities in Scotland*

ARA Scotland ran several successful social media campaigns, including “#12DaysofArchives”, ‘What’s in the #ArchiveBox?’, and ‘#Archive30’. These campaigns draw involvement from across the archives and records sector.

ARA Scotland also supported the development of a revised ARA Training Officer Manual, along with other training officers in ARA. They filled the committee vacancy for a Training Officer and answered queries from ARA Members in Scotland via email and social media.

The Community Archives and Heritage Group of the ARA set up a Scottish network and CAHG Scotland held two successful events during 2021/22 including its first conference.

The ARA Distinguished Service Award was presented to Brian Smith, archivist of the Shetland Amenity Trust. In 1974 Brian was the first Archivist ever appointed to Shetland Islands Council, working on his own from what had previously been a single bedroom, since then he has gathered and collected and developed the service. As he grew the collection it twice moved to larger premises and now operates from a purpose built set of rooms including a search room, offices, and larger storage area and there are also now assistants to help with the work.

As well as bringing the archive together he also has a very detailed knowledge of Shetland documents and is a prolific author. Brian is generous with his help to all comers to the archive. Many books have been published which specifically name him for thanks for support and advice during the research.

### **Plans for future periods**

A training programme comprising a mix of online and in person events will be launched and delivered centrally to complement the training provided by our groups. This training will be reusable and offer high quality tutors and instructors. Diversity work will be completed and will provide guidance on decolonising the catalogue and working with marginalised communities. A two part training programme embedding inclusive practice across the UK records sector will be delivered.

The Campaign for Records- democracy and rights in the digital age is a joint project with the Information and Records Management Society. Key supporter organisations have been identified and offered ongoing support. The campaign will be launched in Parliament with the support of the APPG Archives and History and will run until new public records legislation is passed.

The way that the Association accredits university courses teaching archives and records management will be piloted using paid specialist consultants rather than volunteers. Our Competency Framework which is offered free to the sector to enable individuals and employers to assess their skills and their skills gaps will be refreshed and updated to reflect changes over the last five years. The Conservation Training Certificate which offers training and a qualifications in archive conservation will be reviewed.

Further support for apprenticeships in England will be provided in the form of promotional roadshows to employers and internships for potential apprentices.

We will support changes to improve environmental sustainability in the records sector by working with the UK National Archives and the British Library to publish best practice guidance.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

### Financial review

This report reviews the financial activities of the Archives and Records Association (UK and Ireland) for the financial year ended 30 September 2022 and should be read in conjunction with the financial statements and the notes to the accounts found later in this annual report. The consolidated statements cover all of the accounts maintained by the ARA, including those used for transactions affecting Ireland and individuals and organisations in the Euro currency area and the financial activities of our subsidiary, ARA Commercial Limited.

The charity's total income for the financial year was £544,671 (2021 - £473,886), an increase on the prior year of £70,785 (15%). Total expenditure for the year was £471,214 (2021 - £411,199), an increase on the prior year of £60,015 (15%). These increases were due to the conference being held in person this year.

During this period the overall loss on our investments was £35,071 (2021 – gain of £42,129). When taken together with the net income for the year, this puts the net movement in funds at an increase of £38,386 (2021 - £104,817). Thus, the Balance Sheet shows that total funds carried forward as at 30 September 2022 were £599,261 (2021 - £560,875). This figure represents an increase in funds of 7% (2021 - increase of 23%) from the previous year.

### Policy on reserves

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

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

At the year end, the parent charity held total unrestricted reserves of £494,911 (2021 - £481,043). Of this, £18,592 was held as tangible and intangible fixed assets. This leaves free reserves of £476,319 which is in line with policy.

Restricted funds at the year-end amounted to £101,485 (2021 - £70,917), and represents funds held on specific trusts. A description of individual restricted funds held is provided in Note 18.

### Investment policy and objectives

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

## Structure, governance and management

### Nature of governing document

The Archives and Records Association (UK and Ireland) is a company registered in England and Wales limited by guarantee (number 02969472), a charity registered in England and Wales (No 1041063) and a charity registered in Scotland (No SC041671). It is governed by its Memorandum and Articles of Association.

# Archives and Records Association (UK and Ireland)

## Trustees' Report

### ***Recruitment and appointment of trustees***

The Association is governed by an elected Board of Trustees. Trustees are directly elected by members via the Annual General Meeting. Trustees serve a three-year term before they can either seek re-election for a second and final three-year term, or resign. The Chair is elected for a two-year term.

### ***Induction and training of trustees***

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

### ***Arrangements for setting key management personnel remuneration***

Trustees are not remunerated other than for out of pocket expenses such as travel to attend Board meetings. Staff remuneration is set by the elected Honorary Officers who meet to decide personnel issues.

### ***Organisational structure***

#### President

The President, appointed for three years, is normally an eminent member of the profession. Aideen Ireland was appointed the President of the Archives and Records Association (UK & Ireland) in August 2020.

#### The Officers and the Board

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

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

#### Committees

All Board members hold a portfolio and have responsibility for a variety of working groups and task-and- finish groups.

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

#### Nations and Regions

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

# Archives and Records Association (UK and Ireland)

## Trustees' Report

### Sections

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

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

### **Relationships with related parties**

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

The charitable company has a wholly owned subsidiary, ARA Commercial Limited. These financial statements contain information about the charitable company only and do not include the results of ARA Commercial Limited.

### **Financial instruments**

#### ***Objectives and policies***

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

#### ***Cash flow risk***

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

#### ***Credit risk***

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

#### ***Liquidity risk***

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

# **Archives and Records Association (UK and Ireland)**

## **Trustees' Report**

### **Reference and Administrative Details**

#### **Chief Executive Officer**

John Chambers

#### **Trustees and Officers**

The trustees and officers serving during the year and since the year end were as follows:

Maria Castrillo (resigned 17 June 2022)

Jason King (resigned 17 June 2022)

Lisa Snook, Chair (resigned 17 June 2022)

Stephen Scarth

Andrea Waterhouse (resigned 17 June 2022)

Karyn Williamson (resigned 17 June 2022)

Andrew Nicoll

Jenny Moran

David Powell

Julie Bon

Ruth Macleod

Elizabeth Thompson-Macrae

Killian Downing (appointed 18 July 2022)

Ross Higgins (appointed 18 July 2022)

#### **Other Officers**

Aideen Ireland, President

#### **Principal Office**

The Keep

Creech Castle

Taunton

Somerset

TA1 2DX

#### **Registered Office**

Ground floor

Blackbrook Gate 1

Blackbrook Business Park

Taunton

Somerset

TA1 2PX

The charitable company is incorporated in England and Wales.

## **Archives and Records Association (UK and Ireland)**

### **Trustees' Report**

### **Reference and Administrative Details**

#### **Company Registration Number**

02969472

#### **Charitable company Registration Number**

1041063

#### **Charity Registration Number (Scotland)**

SC041671

#### **Bankers**

National Westminster Bank Plc  
13 Market Place  
Reading  
Berkshire  
BG1 2EP

#### **Auditor**

PKF Francis Clark  
Ground floor  
Blackbrook Gate 1  
Blackbrook Business Park  
Taunton  
Somerset  
TA1 2PX

# Archives and Records Association (UK and Ireland)

## Trustees' Report

### Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 parent charitable company will continue in business.

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

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

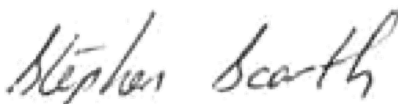
### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charitable company on 14 March 2023 and signed on its behalf by:



Andrew Nicoll  
Trustee



Stephen Scarth  
Trustee

## **Archives and Records Association (UK and Ireland)**

### **Independent Auditor's Report to the Members of Archives and Records Association (UK and Ireland)**

#### **Opinion**

We have audited the financial statements of Archives and Records Association (UK and Ireland) (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 30 September 2022, which comprise of the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Charity Balance Sheet, Consolidated 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 the United Kingdom Accounting Standards, comprising of Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

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

## **Archives and Records Association (UK and Ireland)**

### **Independent Auditor's Report to the Members of Archives and Records Association (UK and Ireland)**

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

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## Archives and Records Association (UK and Ireland)

### Independent Auditor's Report to the Members of Archives and Records Association (UK and Ireland)

#### **Auditor responsibilities for the audit of the financial statements**

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:

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the entity and the sector in which it operates to identify the key laws and regulations. The key laws and regulations identified were the Companies Act 2006, Charities Act 2011, employment law, and General Data Protection Regulations (GDPR).

We also considered management's manipulation incentives and opportunities for fraudulent overstatement of income, and fraud risk more generally.

Based on this we designed our audit procedures to identify irregularities. Our audit procedures involved the following:

- Review of Trustees meeting minutes for irregularities with laws and regulations;
- Review of any controls in relation to GDPR and enquiries of management as to the outcome of any reportable breaches;
- On a sample basis confirmed that expenditure was properly authorised and made in accordance with the terms of the relevant fund;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business; and
- Review of financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission, or misrepresentation.

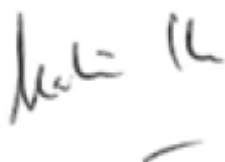
A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Archives and Records Association (UK and Ireland)

### Independent Auditor's Report to the Members of Archives and Records Association (UK and Ireland)

#### Use of our report

This report is made solely to the charitable parent company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group'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 charitable parent company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Martin Hobbs BSc ACA (Senior Statutory Auditor)  
PKF Francis Clark, Statutory Auditor

Ground floor  
Blackbrook Gate 1  
Blackbrook Business Park  
Taunton  
Somerset  
TA1 2PX

Date: 21 March 2023

## Archives and Records Association (UK and Ireland)

### Consolidated Statement of Financial Activities

Year Ended 30 September 2022

(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>2022<br>£ | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|-------------------------|-----------------------|--------------------|-------------------------|-----------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                         |                       |                    |                         |                       |                    |
| Charitable activities              | 3    | 464,273                 | 66,500                | 530,773            | 380,005                 | 73,000                | 453,005            |
| Other trading activities           | 4    | 332                     | -                     | 332                | 7,750                   | -                     | 7,750              |
| Investment income                  | 5    | 13,235                  | 331                   | 13,566             | 13,025                  | 106                   | 13,131             |
| Total income                       |      | 477,840                 | 66,831                | 544,671            | 400,780                 | 73,106                | 473,886            |
| <b>Expenditure on:</b>             |      |                         |                       |                    |                         |                       |                    |
| Charitable activities              | 6    | (435,236)               | (35,978)              | (471,214)          | (356,267)               | (54,931)              | (411,198)          |
| Total expenditure                  |      | (435,236)               | (35,978)              | (471,214)          | (356,267)               | (54,931)              | (411,198)          |
| Gains on investment assets         |      | (34,786)                | (285)                 | (35,071)           | 41,842                  | 287                   | 42,129             |
| Net income                         |      | 7,818                   | 30,568                | 38,386             | 86,355                  | 18,462                | 104,817            |
| Net movement in funds              |      | 7,818                   | 30,568                | 38,386             | 86,355                  | 18,462                | 104,817            |
| <b>Reconciliation of funds</b>     |      |                         |                       |                    |                         |                       |                    |
| Total funds brought forward        |      | 489,958                 | 70,917                | 560,875            | 403,603                 | 52,455                | 456,058            |
| Total funds carried forward        | 18   | 497,776                 | 101,485               | 599,261            | 489,958                 | 70,917                | 560,875            |

The notes on pages 29 to 50 form an integral part of these financial statements.

# Archives and Records Association (UK and Ireland)

## Consolidated Balance Sheet

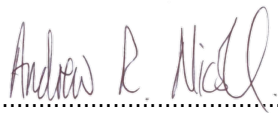
30 September 2022

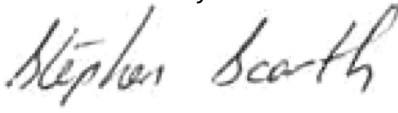
Company number 02969472

Charity number 1041063

|                                                       | Note | 2022<br>£        | 2021<br>£       |
|-------------------------------------------------------|------|------------------|-----------------|
| <b>Fixed assets</b>                                   |      |                  |                 |
| Intangible assets                                     | 11   | 15,580           | 9,909           |
| Tangible assets                                       | 12   | 3,012            | 3,376           |
| Investments                                           | 13   | 425,678          | 460,749         |
|                                                       |      | <u>444,270</u>   | <u>474,034</u>  |
| <b>Current assets</b>                                 |      |                  |                 |
| Debtors                                               | 14   | 161,475          | 78,550          |
| Cash at bank and in hand                              | 15   | 252,728          | 222,862         |
|                                                       |      | <u>414,203</u>   | <u>301,412</u>  |
| <b>Creditors: Amounts falling due within one year</b> | 16   | <u>(111,050)</u> | <u>(84,707)</u> |
| <b>Net current assets</b>                             |      | <u>303,153</u>   | <u>216,705</u>  |
| <b>Total assets less current liabilities</b>          |      | <u>747,423</u>   | <u>690,739</u>  |
| Deferred income                                       | 17   | 148,162          | 129,864         |
| <b>Net assets</b>                                     |      | <u>599,261</u>   | <u>560,875</u>  |
| <b>Funds of the group:</b>                            |      |                  |                 |
| <b>Restricted income funds</b>                        |      |                  |                 |
| Restricted funds                                      | 18   | 101,485          | 70,917          |
| <b>Unrestricted income funds</b>                      |      |                  |                 |
| Unrestricted funds                                    |      | <u>497,776</u>   | <u>489,958</u>  |
| <b>Total funds</b>                                    | 18   | <u>599,261</u>   | <u>560,875</u>  |

The financial statements on pages 25 to 50 were approved by the trustees, and authorised for issue on 14 March 2023 and signed on their behalf by:

  
.....  
Andrew Nicoll  
Trustee

  
.....  
Stephen Scarth  
Trustee

The notes on pages 29 to 50 form an integral part of these financial statements.

# Archives and Records Association (UK and Ireland)

## Charity Balance Sheet

30 September 2022

Company number 02969472

Charity number 1041063

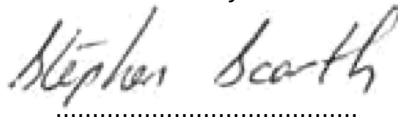
|                                                       | Note | 2022<br>£        | 2021<br>£       |
|-------------------------------------------------------|------|------------------|-----------------|
| <b>Fixed assets</b>                                   |      |                  |                 |
| Intangible assets                                     | 11   | 15,580           | 9,909           |
| Tangible assets                                       | 12   | 3,012            | 3,376           |
| Investments                                           | 13   | 425,679          | 460,750         |
|                                                       |      | <u>444,271</u>   | <u>474,035</u>  |
| <b>Current assets</b>                                 |      |                  |                 |
| Debtors                                               | 14   | 160,742          | 74,884          |
| Cash at bank and in hand                              | 15   | 247,544          | 217,681         |
|                                                       |      | <u>408,286</u>   | <u>292,565</u>  |
| <b>Creditors: Amounts falling due within one year</b> | 16   | <u>(107,999)</u> | <u>(84,776)</u> |
| <b>Net current assets</b>                             |      | <u>300,287</u>   | <u>207,789</u>  |
| <b>Total assets less current liabilities</b>          |      | 744,558          | 681,824         |
| Deferred income                                       | 17   | <u>148,162</u>   | <u>129,864</u>  |
| <b>Net assets</b>                                     |      | <u>596,396</u>   | <u>551,960</u>  |
| <b>Funds of the charitable company:</b>               |      |                  |                 |
| <b>Restricted income funds</b>                        |      |                  |                 |
| Restricted funds                                      | 18   | 101,485          | 70,917          |
| <b>Unrestricted income funds</b>                      |      |                  |                 |
| Unrestricted funds                                    |      | <u>494,911</u>   | <u>481,043</u>  |
| <b>Total funds</b>                                    | 18   | <u>596,396</u>   | <u>551,960</u>  |

The charitable company made a surplus for the financial year of £44,436 (2021 - £101,928).

The financial statements on pages 25 to 50 were approved by the trustees, and authorised for issue on 14 March 2023 and signed on their behalf by:



Andrew Nicoll  
Trustee



Stephen Scarth  
Trustee

The notes on pages 29 to 50 form an integral part of these financial statements.

# Archives and Records Association (UK and Ireland)

## Consolidated Statement of Cash Flows

Year Ended 30 September 2022

|                                                      | Note | 2022<br>£ | 2021<br>£ |
|------------------------------------------------------|------|-----------|-----------|
| <b>Cash flows from operating activities</b>          |      |           |           |
| Net income for the reporting period                  |      | 38,386    | 104,817   |
| <b>Adjustments to cash flows from non-cash items</b> |      |           |           |
| Depreciation                                         |      | 1,208     | 920       |
| Amortisation                                         |      | 3,324     | 4,279     |
| Investment income                                    | 5    | (13,566)  | (13,131)  |
| Gain on investment assets                            |      | 35,071    | (42,129)  |
|                                                      |      | 64,423    | 54,756    |
| <b>Working capital adjustments</b>                   |      |           |           |
| Increase in debtors                                  | 14   | (82,925)  | (650)     |
| Increase in creditors                                | 16   | 26,343    | 17,998    |
| Increase in deferred income                          | 17   | 18,298    | 1,968     |
| Net cash flows from operating activities             |      | 26,139    | 74,072    |
| <b>Cash flows from investing activities</b>          |      |           |           |
| Interest receivable and similar income               | 5    | 419       | 18        |
| Purchase of intangible fixed assets                  | 11   | (8,995)   | (12,386)  |
| Purchase of tangible fixed assets                    | 12   | (844)     | (2,759)   |
| Income from dividends                                | 5    | 13,147    | 13,113    |
| Net cash flows from investing activities             |      | 3,727     | (2,014)   |
| Net increase in cash and cash equivalents            |      | 29,866    | 72,058    |
| Cash and cash equivalents at 1 October               |      | 222,862   | 150,804   |
| Cash and cash equivalents at 30 September            |      | 252,728   | 222,862   |

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 29 to 50 form an integral part of these financial statements.

# **Archives and Records Association (UK and Ireland)**

## **Notes to the Financial Statements**

**Year Ended 30 September 2022**

### **1 Charitable company status**

The charitable company is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Ground floor  
Blackbrook Gate 1  
Blackbrook Business Park  
Taunton  
Somerset  
TA1 2PX

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

#### **Basis of preparation**

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

#### **Basis of consolidation**

The consolidated financial statements consolidate the financial statements of the charitable company and its subsidiary undertakings drawn up to 30 September 2022.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charitable company made a surplus for the financial year of £44,436 (2021 - £101,928).

## **Archives and Records Association (UK and Ireland)**

### **Notes to the Financial Statements**

#### **Year Ended 30 September 2022**

A subsidiary is an entity controlled by the Charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued, and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances, and unrealised gains on transactions between the Charity and its subsidiary, which are related parties, are eliminated in full. Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

#### **Going concern**

These financial statements have been prepared on a going concern basis. The trustees do not believe there are any material uncertainties regarding the charity's ability to continue as a going concern.

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### 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. Revision to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key judgement that has a significant impact on the financial statements is in respect of going concern, as described above.

In the opinion of the trustees, there are no key sources of estimation uncertainty as at 30 September 2022.

### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income can be measured reliably.

Investment income is recognised on a receivable basis.

Subscription income is recognised on an accruals basis, with income being recognised in the period to which the subscription relates.

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

Sponsorship income is recognised in the period in which the sponsored event takes place.

All other income represents amounts invoiced by the charity, excluding VAT, in respect of goods sold or services provided during the period.

### Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Intangible assets

Individual fixed assets costing £100 or more are recorded in the balance sheet at cost, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

### Tangible fixed assets

Individual fixed assets costing £100 or more are recorded in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows. The amortisation charge is included within expenditure on charitable activities within the Statement of Financial Activities:

| Asset class | Amortisation method and rate |
|-------------|------------------------------|
| Software    | 20% straight line basis      |

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class             | Depreciation method and rate |
|-------------------------|------------------------------|
| Furniture and equipment | 20% straight line basis      |

### Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the group. All intra-group transactions, balances, income, and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### **Fixed asset investments**

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Investments in subsidiaries where fair value cannot be reliably measured are stated at cost less impairment.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charitable company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charitable company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### **Foreign exchange**

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in Note 18.

### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are charged in the Statement of Financial Activities, as they become payable in accordance with the rules of the scheme.

### **Financial instruments**

#### ***Classification***

The Group and Charity hold the following financial instruments:

- Fixed asset investments in listed shares;
- Short term trade and other debtors and creditors; and
- Cash and bank balances.

The Charity also holds the following financial instruments:

- Short term intra group trading debtors and creditors.

All financial instruments are classified as basic.

## **Archives and Records Association (UK and Ireland)**

### Notes to the Financial Statements

Year Ended 30 September 2022

#### ***Recognition and measurement***

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire, or are cancelled.

Except for investments, such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

Investments in listed shares are measured at market value at the balance sheet date. Movements in market value are charged or credited to the Statement of Financial Activities.

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

### Year Ended 30 September 2022

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### **Investments**

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded, or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

### **Fair value measurement**

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### **3 Income from charitable activities**

|                             | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total<br/>2022</b> |
|-----------------------------|-------------------------------|-----------------------------|-----------------------|
|                             | <b>General</b>                |                             |                       |
|                             | <b>£</b>                      | <b>£</b>                    | <b>£</b>              |
| Gift Aid tax reclaimed      | 5,996                         | -                           | 5,996                 |
| Subscriptions               | 236,849                       | -                           | 236,849               |
| Journal income              | 40,759                        | -                           | 40,759                |
| Conference & AGM            | 125,120                       | -                           | 125,120               |
| Training courses            | 3,249                         | -                           | 3,249                 |
| Newsletter and appointments | 16,502                        | -                           | 16,502                |
| Other income                | 35,798                        | -                           | 35,798                |
| Grants receivable           | -                             | 66,500                      | 66,500                |
|                             | <b>464,273</b>                | <b>66,500</b>               | <b>530,773</b>        |

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

|                             | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ |
|-----------------------------|---------------------------------------|--------------------------|--------------------|
| Gift Aid tax reclaimed      | 20,731                                | -                        | 20,731             |
| Subscriptions               | 226,223                               | -                        | 226,223            |
| Journal income              | 40,524                                | -                        | 40,524             |
| Conference & AGM            | 49,649                                | -                        | 49,649             |
| Training courses            | 6,666                                 | -                        | 6,666              |
| Newsletter and appointments | 4,217                                 | -                        | 4,217              |
| Other income                | 31,995                                | -                        | 31,995             |
| Grants receivable           | -                                     | 73,000                   | 73,000             |
|                             | <u>380,005</u>                        | <u>73,000</u>            | <u>453,005</u>     |

### 4 Income from other trading activities

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Sponsorship income    | 332                                   | 332                 |
| <b>Total for 2022</b> | <u>332</u>                            | <u>332</u>          |
| <b>Total for 2021</b> | <u>7,750</u>                          | <u>7,750</u>        |

### 5 Investment income

|                                                                                 | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|---------------------------------------------------------------------------------|---------------------------------------|--------------------------|--------------------|
| Income from dividends;<br>Dividends receivable from other listed<br>investments | 13,047                                | 100                      | 13,147             |
| Interest receivable and similar income;<br>Interest receivable on cash deposits | 188                                   | 231                      | 419                |
|                                                                                 | <u>13,235</u>                         | <u>331</u>               | <u>13,566</u>      |

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

|                                                                                 | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ |
|---------------------------------------------------------------------------------|---------------------------------------|--------------------------|--------------------|
| Income from dividends;<br>Dividends receivable from other listed<br>investments | 13,012                                | 101                      | 13,113             |
| Interest receivable and similar income;<br>Interest receivable on cash deposits | 13                                    | 5                        | 18                 |
|                                                                                 | 13,025                                | 106                      | 13,131             |

### 6 Expenditure on charitable activities

|                                                 | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-------------------------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Publications                                    | 15,856                                | -                        | 15,856             | 20,836             |
| Wages and salaries                              | 138,529                               | 12,700                   | 151,229            | 127,124            |
| Staff NIC (Employers)                           | 6,814                                 | -                        | 6,814              | 7,176              |
| Staff pensions                                  | 4,174                                 | -                        | 4,174              | 3,147              |
| Groups                                          | 3,570                                 | 11,628                   | 15,198             | 32,831             |
| AGM                                             | 965                                   | -                        | 965                | 1,064              |
| Archive digitisation expenses                   | 22,636                                | -                        | 22,636             | 17,771             |
| Committees and subcommittees                    | 18,250                                | 11,650                   | 29,900             | 9,864              |
| Regions                                         | 3,669                                 | -                        | 3,669              | 554                |
| Training and education                          | 8,085                                 | -                        | 8,085              | 7,210              |
| Conference                                      | 128,874                               | -                        | 128,874            | 44,944             |
| Explore your archives campaign                  | 300                                   | -                        | 300                | 148                |
| Insurance                                       | 2,469                                 | -                        | 2,469              | 1,828              |
| Computer software and<br>maintenance costs      | 6,973                                 | -                        | 6,973              | 32,493             |
| Preservation & Conservation<br>Group            | 360                                   | -                        | 360                | -                  |
| Website                                         | 2,191                                 | -                        | 2,191              | 4,511              |
| Trade subscriptions                             | 4,622                                 | -                        | 4,622              | 3,605              |
| Accommodation and services                      | 15,640                                | -                        | 15,640             | 26,022             |
| Accountancy and independent<br>examination fees | 9,915                                 | -                        | 9,915              | 9,325              |
| Consultancy fees                                | 7,222                                 | -                        | 7,222              | 12,075             |
| Legal and professional fees                     | 4,113                                 | -                        | 4,113              | 2,597              |
| Bank charges                                    | 5,480                                 | -                        | 5,480              | 5,203              |
| Irrecoverable VAT                               | 10,786                                | -                        | 10,786             | 34,999             |
| Awards and prizes                               | 684                                   | -                        | 684                | 602                |

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

|                        | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Sundry expenses        | 8,027                                 | -                        | 8,027              | -                  |
| Amortisation           | 3,324                                 | -                        | 3,324              | 4,279              |
| Depreciation           | 1,208                                 | -                        | 1,208              | 920                |
| Bad debt write off     | 1,066                                 | -                        | 1,066              | -                  |
| Exchange rate variance | (566)                                 | -                        | (566)              | 71                 |
|                        | <u>435,236</u>                        | <u>35,978</u>            | <u>471,214</u>     | <u>411,199</u>     |

## 7 Analysis of governance and support costs

### Governance costs

|                                                     | Unrestricted<br>funds | Total 2022   |
|-----------------------------------------------------|-----------------------|--------------|
| Audit fees                                          |                       |              |
| Audit of the financial statements                   | 7,605                 | 7,605        |
| Other fees paid to auditors                         | 2,310                 | 2,310        |
|                                                     | <u>9,915</u>          | <u>9,915</u> |
|                                                     | Unrestricted<br>funds | Total 2021   |
| Independent examination fees                        |                       |              |
| Independent examination of the financial statements | 5,100                 | 5,100        |
| Other fees paid to independent examiner             | 2,975                 | 2,975        |
|                                                     | <u>8,075</u>          | <u>8,075</u> |

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### 8 Trustees remuneration and expenses

During the year the group made the following transactions with trustees:

£2,734 (2021: £266) of expenses were reimbursed to 8 trustees (2021: 2) during the year.

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any other benefits from the charity during the year.

### 9 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2022<br>£      | 2021<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 151,229        | 127,124        |
| Social security costs                    | 6,814          | 7,176          |
| Pension costs                            | 4,174          | 3,147          |
|                                          | <u>162,217</u> | <u>137,447</u> |

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full-time equivalents was as follows:

|                                 | 2022<br>No | 2021<br>No |
|---------------------------------|------------|------------|
| Management                      | 2          | 2          |
| Finance and Membership services | 2          | 2          |
|                                 | <u>4</u>   | <u>4</u>   |

No employee received employee benefits (excluding employer pension costs) of more than £60,000 during the year.

The total employee benefits of the key management personnel of the group were £60,041 (2021 - £57,149).

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### 10 Taxation

The group is a registered charity and is therefore exempt from taxation.

### 11 Intangible fixed assets

#### Group

|                       | Software<br>£ | Total<br>£ |
|-----------------------|---------------|------------|
| <b>Cost</b>           |               |            |
| At 1 October 2021     | 33,033        | 33,033     |
| Additions             | 8,995         | 8,995      |
| At 30 September 2022  | 42,028        | 42,028     |
| <b>Amortisation</b>   |               |            |
| At 1 October 2021     | 23,124        | 23,124     |
| Charge for the year   | 3,324         | 3,324      |
| At 30 September 2022  | 26,448        | 26,448     |
| <b>Net book value</b> |               |            |
| At 30 September 2022  | 15,580        | 15,580     |
| At 30 September 2021  | 9,909         | 9,909      |

#### Charitable company

|                       | Software<br>£ | Total<br>£ |
|-----------------------|---------------|------------|
| <b>Cost</b>           |               |            |
| At 1 October 2021     | 33,033        | 33,033     |
| Additions             | 8,995         | 8,995      |
| At 30 September 2022  | 42,028        | 42,028     |
| <b>Amortisation</b>   |               |            |
| At 1 October 2021     | 23,124        | 23,124     |
| Charge for the year   | 3,324         | 3,324      |
| At 30 September 2022  | 26,448        | 26,448     |
| <b>Net book value</b> |               |            |
| At 30 September 2022  | 15,580        | 15,580     |
| At 30 September 2021  | 9,909         | 9,909      |

## Archives and Records Association (UK and Ireland)

### Notes to the Financial Statements

Year Ended 30 September 2022

#### 12 Tangible fixed assets

##### Group

|                         | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------|------------------------------------------|--------------------|
| <b>Cost</b>             |                                          |                    |
| At 1 October 2021       | 23,726                                   | 23,726             |
| Additions               | 844                                      | 844                |
| Disposals               | (6,127)                                  | (6,127)            |
| At 30 September 2022    | 18,443                                   | 18,443             |
| <b>Depreciation</b>     |                                          |                    |
| At 1 October 2021       | 20,350                                   | 20,350             |
| Charge for the year     | 1,208                                    | 1,208              |
| Eliminated on disposals | (6,127)                                  | (6,127)            |
| At 30 September 2022    | 15,431                                   | 15,431             |
| <b>Net book value</b>   |                                          |                    |
| At 30 September 2022    | 3,012                                    | 3,012              |
| At 30 September 2021    | 3,376                                    | 3,376              |

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### Charitable company

|                         | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------|------------------------------------------|--------------------|
| <b>Cost</b>             |                                          |                    |
| At 1 October 2021       | 23,726                                   | 23,726             |
| Additions               | 844                                      | 844                |
| Disposals               | (6,127)                                  | (6,127)            |
| At 30 September 2022    | 18,443                                   | 18,443             |
| <b>Depreciation</b>     |                                          |                    |
| At 1 October 2021       | 20,350                                   | 20,350             |
| Charge for the year     | 1,208                                    | 1,208              |
| Eliminated on disposals | (6,127)                                  | (6,127)            |
| At 30 September 2022    | 15,431                                   | 15,431             |
| <b>Net book value</b>   |                                          |                    |
| At 30 September 2022    | 3,012                                    | 3,012              |
| At 30 September 2021    | 3,376                                    | 3,376              |

### 13 Fixed asset investments

#### Group

|                   | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|-------------------|-------------------|-------------------|
| Other investments | 425,678           | 460,749           |

#### Other investments

|                          | <b>Listed<br/>investments<br/>£</b> | <b>Total<br/>£</b> |
|--------------------------|-------------------------------------|--------------------|
| <b>Cost or Valuation</b> |                                     |                    |
| At 1 October 2021        | 460,749                             | 460,749            |
| Revaluation              | (35,071)                            | (35,071)           |
| At 30 September 2022     | 425,678                             | 425,678            |
| <b>Net book value</b>    |                                     |                    |
| At 30 September 2022     | 425,678                             | 425,678            |
| At 30 September 2021     | 460,749                             | 460,749            |

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### Charitable company

|                   | 2022<br>£ | 2021<br>£ |
|-------------------|-----------|-----------|
| Other investments | 425,678   | 460,749   |

### Shares in group undertakings and participating interests

|                       | Subsidiary<br>undertakings<br>£ | Total<br>£ |
|-----------------------|---------------------------------|------------|
| <b>Cost</b>           |                                 |            |
| At 1 October 2021     | 1                               | 1          |
| At 30 September 2022  | 1                               | 1          |
| <b>Net book value</b> |                                 |            |
| At 30 September 2022  | 1                               | 1          |
| At 30 September 2021  | 1                               | 1          |

### Other investments

|                          | Listed<br>investments<br>£ | Total<br>£ |
|--------------------------|----------------------------|------------|
| <b>Cost or Valuation</b> |                            |            |
| At 1 October 2021        | 460,749                    | 460,749    |
| Revaluation              | (35,071)                   | (35,071)   |
| At 30 September 2022     | 425,678                    | 425,678    |
| <b>Net book value</b>    |                            |            |
| At 30 September 2022     | 425,678                    | 425,678    |
| At 30 September 2021     | 460,749                    | 460,749    |

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### Details of undertakings

Details of the investments in which the charitable company holds 20% or more of the nominal value of any class of share capital are as follows:

| Undertaking             | Country of incorporation | Holding  | Proportion of voting rights and shares held |      | Principal activity                                                    |
|-------------------------|--------------------------|----------|---------------------------------------------|------|-----------------------------------------------------------------------|
|                         |                          |          | 2022                                        | 2021 |                                                                       |
| Subsidiary undertakings |                          |          |                                             |      |                                                                       |
| ARA Commercial Limited  | England & Wales          | Ordinary | 100%                                        | 100% | To service an archive digitisation contract and Archives Card Project |

### Subsidiaries

The loss for the financial period of ARA Commercial Limited was £6,050 (2021 – profit £2,889) and the aggregate amount of capital and reserves at the end of the period was £2,866 (2021 - £8,916). ARA Commercial has been included in the consolidated accounts.

The registered office of ARA Commercial Limited is Ground Floor, Blackbrook Gate 1, Blackbrook Business Park, Taunton, Somerset, TA1 2PX. The company number is 08249971.

### 14 Debtors

|                                     | 2022           | Group         | 2022           | Charity       |
|-------------------------------------|----------------|---------------|----------------|---------------|
|                                     | £              | 2021          | £              | 2021          |
|                                     |                | £             |                | £             |
| Trade debtors                       | 113,248        | 29,607        | 112,708        | 29,607        |
| Amounts due from group undertakings | -              | -             | 14,821         | 9,660         |
| Prepayments                         | 23,882         | 19,828        | 10,083         | 6,502         |
| Other debtors                       | 24,345         | 29,115        | 24,345         | 29,115        |
|                                     | <u>161,475</u> | <u>78,550</u> | <u>161,957</u> | <u>74,884</u> |

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### 15 Cash and cash equivalents

|                     | 2022<br>£      | Group<br>2021<br>£ | 2022<br>£      | Charity<br>2021<br>£ |
|---------------------|----------------|--------------------|----------------|----------------------|
| Cash on hand        | 5              | 5                  | 5              | 5                    |
| Cash at bank        | 37,171         | 37,608             | 31,987         | 32,427               |
| Short-term deposits | 215,552        | 185,249            | 215,552        | 185,249              |
|                     | <u>252,728</u> | <u>222,862</u>     | <u>247,544</u> | <u>217,681</u>       |

### 16 Creditors: amounts falling due within one year

|                              | 2022<br>£      | Group<br>2021<br>£ | 2022<br>£      | Charity<br>2021<br>£ |
|------------------------------|----------------|--------------------|----------------|----------------------|
| Trade creditors              | 74,719         | 26,999             | 73,515         | 26,765               |
| Taxation and social security | 10,418         | 20,938             | 11,036         | 25,191               |
| Other creditors              | 2,387          | 5,921              | 2,387          | 5,921                |
| Accruals                     | 23,526         | 30,849             | 22,276         | 26,899               |
|                              | <u>111,050</u> | <u>84,707</u>      | <u>109,214</u> | <u>84,776</u>        |

### 17 Deferred income

|                                        | 2022<br>£        | 2021<br>£        |
|----------------------------------------|------------------|------------------|
| Deferred income at 1 October 2021      | 129,864          | 127,896          |
| Resources deferred in the period       | 148,162          | 129,864          |
| Amounts released from previous periods | <u>(129,864)</u> | <u>(127,896)</u> |
| Deferred income at year end            | <u>148,162</u>   | <u>129,864</u>   |

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### 18 Funds

|                                | Balance at 1<br>October 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Other<br>recognised<br>gains/(losses)<br>£ | Balance at 30<br>September<br>2022<br>£ |
|--------------------------------|-----------------------------------|----------------------------|----------------------------|--------------------------------------------|-----------------------------------------|
| <b>Unrestricted funds</b>      |                                   |                            |                            |                                            |                                         |
| <b>General</b>                 |                                   |                            |                            |                                            |                                         |
| Unrestricted income fund       | 489,958                           | 477,840                    | (435,236)                  | (34,786)                                   | 497,776                                 |
| <b>Restricted funds</b>        |                                   |                            |                            |                                            |                                         |
| Ellis fund                     | 6,230                             | 331                        | -                          | (285)                                      | 6,276                                   |
| The National Archives<br>Grant | 64,687                            | 66,500                     | (35,978)                   | -                                          | 95,209                                  |
| <b>Total restricted funds</b>  | <b>70,917</b>                     | <b>66,831</b>              | <b>(35,978)</b>            | <b>(285)</b>                               | <b>101,485</b>                          |
| <b>Total funds</b>             | <b>560,875</b>                    | <b>544,671</b>             | <b>(471,214)</b>           | <b>(35,071)</b>                            | <b>599,261</b>                          |

|                                | Balance at 1<br>October 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Other<br>recognised<br>gains/(losses)<br>£ | Balance at 30<br>September<br>2021<br>£ |
|--------------------------------|-----------------------------------|----------------------------|----------------------------|--------------------------------------------|-----------------------------------------|
| <b>Unrestricted funds</b>      |                                   |                            |                            |                                            |                                         |
| <b>General</b>                 |                                   |                            |                            |                                            |                                         |
| Unrestricted income fund       | 403,603                           | 400,780                    | (356,267)                  | 41,842                                     | 489,958                                 |
| <b>Restricted funds</b>        |                                   |                            |                            |                                            |                                         |
| Ellis fund                     | 5,837                             | 106                        | -                          | 287                                        | 6,230                                   |
| The National Archives<br>Grant | 46,618                            | 73,000                     | (54,931)                   | -                                          | 64,687                                  |
| <b>Total restricted funds</b>  | <b>52,455</b>                     | <b>73,106</b>              | <b>(54,931)</b>            | <b>287</b>                                 | <b>70,917</b>                           |
| <b>Total funds</b>             | <b>456,058</b>                    | <b>473,886</b>             | <b>(411,198)</b>           | <b>42,129</b>                              | <b>560,875</b>                          |

The specific purposes for which the funds are to be applied are as follows:

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

The National Archives Grant was given to fund support for the archives sector. The balance of funds are expected to be utilised in the 2022/23 financial year, through work undertaken by Community Archives, volunteering, and training.

# Archives and Records Association (UK and Ireland)

## Notes to the Financial Statements

Year Ended 30 September 2022

### 19 Analysis of net assets between funds

|                         | Unrestricted funds |         | Total funds at<br>30 September |
|-------------------------|--------------------|---------|--------------------------------|
|                         | General            | Other   | 2022                           |
|                         | £                  | £       | £                              |
| Intangible fixed assets | 15,580             | -       | 15,580                         |
| Tangible fixed assets   | 3,012              | -       | 3,012                          |
| Fixed asset investments | 422,441            | 3,237   | 425,679                        |
| Current assets          | 315,955            | 98,248  | 414,203                        |
| Current liabilities     | (111,050)          | -       | (111,050)                      |
| Creditors over 1 year   | (148,162)          | -       | (148,162)                      |
| Total net assets        | 497,776            | 101,485 | 599,261                        |

|                         | Unrestricted funds |        | Total funds at<br>30 September |
|-------------------------|--------------------|--------|--------------------------------|
|                         | General            | Other  | 2021                           |
|                         | £                  | £      | £                              |
| Intangible fixed assets | 9,909              | -      | 9,909                          |
| Tangible fixed assets   | 3,376              | -      | 3,376                          |
| Fixed asset investments | 457,226            | 3,523  | 460,749                        |
| Current assets          | 234,018            | 67,394 | 301,412                        |
| Current liabilities     | (84,707)           | -      | (84,707)                       |
| Creditors over 1 year   | (129,864)          | -      | (129,864)                      |
| Total net assets        | 489,958            | 70,917 | 560,875                        |

### 20 Analysis of net funds

|                          | 2022    | Group   | 2022    | Charity |
|--------------------------|---------|---------|---------|---------|
|                          | £       | 2021    | £       | 2021    |
|                          |         | £       |         | £       |
| Cash at bank and in hand | 252,728 | 222,862 | 247,544 | 217,681 |
| Net funds                | 252,728 | 222,862 | 247,544 | 217,681 |

## **Archives and Records Association (UK and Ireland)**

### Notes to the Financial Statements

Year Ended 30 September 2022

#### **21 Related party transactions**

During the year the charitable company made the following related party transactions:

##### **ARA Commercial Limited**

(100% owned subsidiary)

During the year, the Charity incurred and recharged expenses on behalf of its subsidiary of £1,500 (2021 - £4,250). At the balance sheet date the amount due from ARA Commercial Limited was £14,821 (2021 - £9,660).

**THE ARCHIVES AND RECORDS ASSOCIATION (UK AND IRELAND)**

England & Wales - Charity number 1041063

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# Accounts

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**Archives & Records  
Association**  
UK & Ireland



# **Annual Report & Financial Statements**

For the year ended 30th September 2021

ARCHIVES & RECORDS ASSOCIATION (UK AND IRELAND)  
COMPANY LIMITED BY GUARANTEE

Company registration number: 02969472  
Charitable company registration number: 1041063  
Charity registration number (Scotland): SC041671



**Archives & Records  
Association**  
UK & Ireland

# **ARCHIVES AND RECORDS ASSOCIATION (UK AND IRELAND) COMPANY LIMITED BY GUARANTEE**

Annual Report & Financial Statements  
for the year ended 30th September 2021

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# Trustees Report

Year ended 30 September 2021

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2021. The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

## Objectives and activities

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### *Objects and aims*

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

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

The objects of the charitable company are:

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

### *Public benefit*

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

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

### *Achievements and performance*

#### *Working through the pandemic – opportunities and challenges*

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The coronavirus pandemic dominated throughout the whole period covered by this report. The context of the COVID-19 pandemic restrictions and lockdowns has brought with it both opportunities and challenges.

Because of this context it was not possible to lift the moratorium on face-to-face meetings previously introduced by the Board. This meant that all activity was conducted online including training events, Board meetings, group meetings, the annual conference and the AGM. Whilst acknowledging that the experience of face-to-face meetings afforded additional benefits in terms of networking, online meetings were found to have outweighing benefits in terms of reach, ease of delivery and the opportunity in many cases to create legacy resources for training. Some of our groups adapted so well that they ran a greater variety of events in six months than they normally would across a span of years. This meant that the training offer to members continued to provide a variety of content and delivery and was better attended. This included the Conservation Training Certificate course which was able to deliver its learning week of training online.

The Community Archives and Heritage Group ('CAHG') also delivered their first online conference, AGM and awards. They also ran a number of successful online webinars and as with other groups found that these were well attended and had a wider geographical reach than might otherwise have been achieved. Working with previous CAHG Award winners, Kirklees TV, they created a video to explain the work of CAHG and to use to promote the group to new members. The CAHG Awards took place in November 2021; the winners were: Community Engagement – Clements Hall Local History Group, York; Gathering and Preserving Heritage and overall winner – Leavesden Hospital History Association; Wellbeing winner – Age Cymru Dyfed – West Wales Veterans' Archive.

The ARA Volunteering Awards also continued despite the pandemic and the 2021 award winners were Suffolk Archives: Pride in Suffolk's Past and Warwickshire County Record Office: WOVeN (Warwickshire Online Volunteer Network) with Mining the Seams. Winners gain a national platform to celebrate their volunteers' contribution to the service and gain publicity for their archive's role in supporting individuals and community through volunteering programmes.

Both the Annual General Meeting and the annual conference saw an increase in attendance with the latter registering nearly 600 delegates. This was a record for our conference by some margin and delegates reported good feedback on the online experience, particularly the ability to catch up on clashing sessions at a later time. The main downside identified was a lack of networking and less visibility and opportunities for sponsors and exhibitors. Following the liquidation of Mills Media we appointed Worldspan to be our conference providers and our next conference will be face-to-face in Chester – honouring our booking commitment made for 2020.

In line with government guidance all office-based staff worked from home for most of 2020-21. To facilitate this we invested in our IT systems and moved our internal systems to being fully digital. This led to the realisation that a physical office was no longer required. Therefore the office in Taunton closed in November 2021 and all our staff are now home based. The savings resulting from this change will be invested in training.

### **Advocacy**

The main challenge for our members and our sector during this period was the ongoing economic fragility of the sector made worse by the pandemic. We sought to support our members by providing advocacy support for members to maintain services and prevent job losses as employers, especially in the private sector, sought to make drastic savings despite various levels of support offered by governments across the UK and Ireland. We had mixed success but most members who lost jobs were able to find alternative employment, sometimes outside the sector. We also offered any member who lost their job due to the pandemic free membership. A notable success was our lobbying to keep the archive open at the Wallace Collection. Much of our other work in this area needs to remain confidential.

This was also a period of focus on diversity, social justice and particularly a cultural reappraisal of the impact of historical racism and colonialism. We lobbied the UK government regarding various proposals around heritage (including statues).

Despite the additional challenges of the pandemic we continued, via our Legislation group to respond to legislative proposals across the UK and Ireland. Notably the Strategy Statement of the Department of Children, Equality, Disability, Integration and Youth in Ireland and the proposed records management policy and archiving in the public interest guidance for police in England and Wales. The latter resulting in the ARA sending a representative as this was developed.

We also continued to provide the secretariat for the All Party Parliamentary Group on Archives and History. The group was reconstituted in December 2020 and held a series of online events in 2021.

The Pay Review Group (PRG) continued with its excellent work and an updated set of salary guidelines was issued towards the end of 2021. The PRG is always keen to hear from members if they spot salaries advertised that fall below these guidelines.

### **Public-facing activity**

#### **Archives Card**

In March 2020 the Archives Card project launched to offer a reader ticket to all participating archives to members of the public. This replacement for CARN couldn't have launched at a worse time but it has slowly developed and we expect to promote it widely in 2022.

#### **Explore Your Archive Campaign**

The Explore Your Archive Campaign continued to go from strength to strength with ARA Ireland leading the way with a celebrity champion and press coverage for the launch week in November 2020. Large numbers of people engaged with the campaign; more than 3,000 social media posts reached over 8 million people. Even the Royal Family took part with their @theroyalfamily account on Instagram taking part every day in Explore Your Archive week. Throughout 2021 the team posted regular blogs to the Explore Your Archive website including a regular monthly blog from the Diversity Allies. The 2021 campaign built on this success with over 1,000 unique website views over the nine days of the 2021 launch week. The Explore Your Archive toolkit was downloaded at least twice each day in the month before the campaign and this number doubled during the launch itself. The EYA Instagram channel, which has been active less than a year, reached over 43,000 people over the course of the launch and over 61,000 across the month of November. On Twitter each day's activity reached millions of people with over 15 million impressions of the #ExploreYourArchive hashtag being logged. Over 300 campaign related posts went live on Facebook. ARA Ireland continued with their fantastic support for the campaign gaining impressive media coverage including a spot on the Ryan Tubridy show and an article in the Irish Times.

#### **Distance Enquiries Survey**

The Surveys Group commissioned CIPFA (The Chartered Institute of Public Finance and Accountancy) to carry out a survey of people accessing archive services remotely – this might be via email enquiries or using web-based services. This survey is carried out every two years. Despite the difficulties of many services during the COVID-19 pandemic general satisfaction with remote services remained high and there were small increases in those rating services “Good” and “Very Good”.

#### **Communications**

Following a strategic review of publications and communications ARC Magazine was redesigned and relaunched as a digital only publication, available to members as a pdf or through Isuus (an online magazine hosting hub). The new editorial policy and new look of the magazine was welcomed by members and feedback has been generally positive.

# Trustees' Report

Year ended 30 September 2021

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A new website was also commissioned, this was launched in November 2021. The website was previewed to ARA officers from regions, sections and groups and further phases of website development will continue throughout 2021-22. The website has been designed with the requirements of the strategic and business plans in mind and has an outward focus towards those interested in the sector, interested in careers in record keeping or people who are new to ARA. It provides a suitable environment for the hosting of the many online resources, training videos and a central hub where people can find out what training events are on offer.

The ARA Together online channel – set up in response to the first lockdown of the pandemic – continues to be used and has over 1,300 registered users. Monthly ARA Together calls have been hosted on a variety of topics and will continue throughout 2021-22 with an evaluation of the programme taking place in Spring 2022.

Our journal Archives & Records continues to provide valuable insights into sector issues with a recent special issue on Interdisciplinarity & Archives and a forthcoming special issue on Structural Racism in Archives. The journal continues to be provided free to members (along with a number of other academic publications) giving a member benefit value of £196 (the cost of a single annual subscription).

## **Development of online resources**

The context of the pandemic brought a focus on online training and this also led to the development of online resources both by and for our members.

Much of the online training provided by ARA was recorded and is now available to members to download as a resource from the website.

A new online area was created to support members through the difficulties of the pandemic – ARA Together and this included wellbeing resources, an online forum and regular voice calls to help members stay connected.

The Archives for Learning & Education section received a grant to develop an accessible learning toolkit to make archives more SEND friendly. The toolkit was subsequently published in January 2022.

## **Workforce**

### **ARA Diversity and Inclusion Allies group**

The group of around 30 volunteers was formed in 2020, organised around the principles of improving diversity and inclusion across the ARA and in the wider archives sector, broadly in the areas of collections, workforce and users. The group's stated purpose is to "work with the ARA Board to

promote best practice in relation to diversity and inclusion across the archive and record keeping sector, forging new paths for positive change".

A number of working groups have convened to look at specific areas and they have identified a series of actions that will support increasing diversity and inclusion in the sector. A plan will be published in 2022 detailing this work. Working groups include: External Resource and Compilation, Approaching Marginalised Communities, Accessibility, Campaigns and Awareness, Collecting Policies and Collection Representation, Decolonising Catalogues, Course and Training Review.

## **Professional Registration**

ARA members continue to show a strong interest in professional registration, driven in part by a competitive job market. During the period October 2020 to September 2021 we received 38 applications for professional registration. 30 passed the assessment, a pass rate of 79%. Congratulations to all those candidates who passed the assessment and thank you to their mentors and assessors

We continue to support members working towards professional registration with webinars, online guidance and 1-1 support.

## **Investing in future careers**

We continue to support the development of Level 7 Archivist and Records Manager apprenticeship (England only). This, combined with the Level 3 Libraries, Information and Archive Services apprenticeship, will provide a credible alternative career pathway. ARA has cultivated interest from a number of potential End Point Assessor Organisations. We expect this element of the apprenticeship to be confirmed by TNA in the first half of 2022.

We will support the first tranche of employers interested in offering the Level 7 apprenticeship by offering four, four week paid pre-apprenticeship work experience opportunities. This funding will be targeted at under-represented communities to help introduce record-keeping as an attractive career option to a more diverse range of candidate. We are also working with TNA to invest in the development of assistant level staff by offering free access to distance-learning post graduate modules.

## **Support for Apprentices and Employers offering Apprenticeships**

As a sector we are all aware of the need to diversify the workforce to make it more representative of the countries we operate in. Creating different routes into the profession is one way in which diversity can be encouraged. Level 3 apprenticeships and the forthcoming Level 7 apprenticeship, will allow people in England who are not

able (or who don't want) to go to carry on their education to A levels or University, to receive an equivalent training and qualification level.

In order to further support apprentices in the archives, record management and conservation sectors we (along with IRMS) will be offering free membership until the apprenticeship is finished (whether completed or abandoned).

### Workforce mapping

In order to better understand the workforce in the sector we are working with a consortium of partners to undertake a workforce mapping exercise. The tender was announced in October 2021 and awarded in February 2022. The survey is expected to take place in Spring 2022.

### Working with others

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We continue to work closely with CILIP (Chartered Institute for Library and Information Professionals) on issues like apprenticeships, advocacy and a workforce survey. This is a long standing and close working relationship. We also work closely with the UK National Archives on many initiatives. We meet regularly with the National Archives (Ireland), Public Record Office of Northern Ireland, National Records of Scotland, Scottish Council on Archives, Business Archives Council, British Records Association and the Information and Records Management Society. We work as partners with these organisations as circumstances allow.

In autumn 2021, the UK National Archives, the Archives and Records Association (ARA) and the British Records Association (BRA) launched the Records at Risk Fund. This new collaborative pilot fund will support urgent interventions to save physical and digital records facing immediate peril across the UK. The fund has been created in response to the increased risk of vulnerable collections being lost or dispersed in the wake of the pandemic.

A new and productive relationship has been developed with IRMS and we are working with them on a number of joint initiatives (some of which are outlined above). These include a major public facing campaign due to launch in spring 2022.

### Thank you to:

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We remain grateful to the UK National Archives for a grant which supports the work of the Community Archives and Heritage Group, the Volunteering Group and other projects managed by the ARA.

### Chair's Review

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I am delighted to write the Chair's report for this 2020-21 Annual Report, as it gives an opportunity to review and reflect on our activities and achievements – of which there are many! This year saw the changes introduced following the COVID-19 pandemic embed and become matter of course for us, including the continuation of online meetings and training. We know that the year continued to be tough for some members, with continued job insecurity, and ARA has been supporting members as we have become aware of any in difficult situations. The ARA Together Online Community has also continued, providing a much-needed opportunity for members – and non-members – to take part in regular ARA Together calls about issues affecting our sector.

Early on in 2020 the Board undertook an external governance review, which saw Board Members complete an online questionnaire about how we felt the Board was performing. The aim was to identify areas of strength and also areas in which the Board could improve. The results from the review showed that the Board was performing well, and in line with similar organisations, but that there were areas that could be improved – especially around organisational purpose, board composition and diversity. An action plan was developed to address these areas over the next five years, and this has been the Board's focus this year. All Year 1 targets have been achieved: two skills surveys have been undertaken to assess the knowledge and experience already available on the Board and highlight any areas for development and inform plans to address any gaps; role descriptions of Honorary Officers have been reviewed; and a new Induction process has been introduced. There is more planned for future years, but this first year has provided an excellent foundation to build on.

Importantly this year the ARA Strategy for 2021-25 was developed and launched. This is a crucial document for the organisation as it outlines our objectives for the coming years and all that we do should help us to achieve those objectives. I am really grateful to everyone who contributed to the strategy, including all members who responded to the consultation. The Annual Business Plan for the year was developed directly from the Strategy, and the plan format was updated to clearly show how each activity helps us to achieve our strategic objectives. Progress on the Business Plan is regularly reported at Board meetings, as well as in ARA Today, and in the activities outlined in this report.

As well as the strategy, planning and activity, I've been lucky to be invited to a number of meetings of the nations, sections and regions and am always pleased to be asked. It's lovely to meet members and to hear more about the range of work undertaken for the members. I have regularly attended

# Trustees' Report

Year ended 30 September 2021

meetings of the Diversity Allies and also the regular Officer Forums. I'm so impressed by the amount of activity going on and it's lovely to meet members at these meetings.

I've also had the pleasure this year of working with new Board members, and the Board structure has seen some changes. Charlene Taylor, our Treasurer, left the Board in the Autumn and Stephen Scarth, an existing Board member, was Co-Opted to the role. Andrew Nicoll, though not new to the Board, took on a new responsibility when he was Co-Opted to the Vice Chair position that I vacated when I became Chair. David Powell was Co-Opted to Andrew's previous role as Honorary Secretary. These changes all took place before Christmas 2020, and following the AGM in June 2021 we welcomed Julie Bon, Ruth MacLeod and Elizabeth Thompson-Macrae to the Board. For the first time in quite some time we've had a full complement of Board members and this has really helped our work to progress.

Looking forward, as restrictions ease we hope to see the return of face-to-face meetings and also the embracing of the new ways of working that have been put into place during the pandemic. We will continue to be flexible, adaptable and open to change and new ideas. The Board will focus on implementing the Year 2 actions of the Governance Review Action Plan, and work with the ARA staff to deliver the actions on the Business Plan.

All that remains is for me to thank the members, the Board and the ARA Staff for your support, commitment and hard work. The ARA relies heavily on volunteers to take up regional, national and section roles and I hope to meet more of you in the coming year, maybe even in person!

**Lisa Snook**



**Chair  
Board of Trustees**

## Activities in Scotland

COVID-19 continued to impact on the activities in Scotland, however we grew and developed our social media activities, ran a number of highly successful online events for members and, supported by our Diversity Allies, undertook Diversity training activities.

We hosted the second Scottish Archives Day online on 28th February 2021 which saw over 120 tweets sent from over fifty participants. We once again ran the very popular #Archive30 social media campaign during April 2021. This saw over 30,000 tweets from over 6000+ contributors with the themes translated into six different languages. During the summer our social media activities continued with a new campaign #ArchiveHoliday, which ran across Twitter, Facebook and Instagram and once again saw international engagement and provided a forum for colleagues to connect. In addition to these campaigns we continued our #ScottishArchiveHighlight with takeovers from colleagues including Herriot Watt University, The Ballast Trust, Scotland's Sounds and the Devil's Porridge Museum. This year @ARAScot hit 5000+ followers on Twitter and 1000+ followers on Instagram.

Although COVID-19 restrictions kept our training opportunities confined to a virtual space, this increased the level of engagement and connection we could offer to Scottish members and the wider ARA UK and Ireland communities. Throughout the year we delivered training on the archives of Ian Rankin, archive project planning, web archiving, Information Risk Management, Quantifying Impact, Hidden Disabilities and Copyright. Grateful thanks go to all the contributors who gave up their time and shared their expertise with our members. We have canvassed our members and there is great appetite to continue to deliver virtual training into the future. Scotland is geographically challenging and the development of online hosting by the Training Officers has enabled greater connection and reach to our members.

Under the guidance and support of our Diversity Allies, all the committee members undertook the Society of American Archivists Cultural Diversity Training. This was supplemented by directed group sessions, in which the committee group discussed the topics covered by the course. We will continue to work with the Allies to develop this learning further.

## Plans for future periods

The next stage of the Governance Review Action Plan will see members asked to approve opening membership of the Association's Board to non-members. This has the specific purpose of improving the skills set and diversity of the Board

and is now standard for professional bodies. Members will be asked to approve this at the June 2022 AGM. The Board members will be asked to accept a new Code of Conduct for Trustees. Not for sinister reasons - just good practice.

A Training Co-ordinator will be recruited to develop and co-ordinate the central training offer to complement the training delivered by our Groups.

Diversity and equality work has been delayed because of frustrating circumstances outside our control. In order to catch up major pieces of consultancy will be tendered for throughout the year with the intention of embedding inclusive practice across the sector.

A joint advocacy campaign with the Information and Records Management Society will seek to improve investment in record keeping and legislation to start to address the serious threat to democracy and rights posed by current attitudes towards records management in parts of the governmental and public sector.

We will also support our Section for Records Management and Information Governance with a new campaign for better Information Governance.

The ARA Awards will return in 2022.

## Financial review

This report reviews the financial activities of the Archives and Records Association (UK and Ireland) for the financial year ended 30 September 2021 and should be read in conjunction with the financial statements and the notes to the accounts found later in this annual report. The statements cover all of the accounts maintained by the ARA, including those used for transactions affecting Ireland and individuals and organisations in the Euro currency area - but exclude the financial activities of our subsidiary, ARA Commercial Limited.

The charity's total income for the financial year was £448,962 (2020 - £437,512), an increase on the prior year of £11,450 (2.6%). Total expenditure for the year was £389,163 (2020 - 352,050).

During this period the overall gains on our investments was £42,129 (2020 - £17,638). When taken together with the net income for the year, this puts the net movement in funds at an increase of £101,928 (2020 - £103,100). Thus, the Balance Sheet shows that total funds carried forward as at 30 September 2021 were £551,960 (2020 - £450,032). This figure represents an increase in funds of 22.6% (2020 - increase of 29.7%) from the previous year.

## Policy on reserves

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

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

At the year end, the group held total unrestricted reserves of £481,043 (2020 - £397,577). This is in line with policy.

Restricted funds at the year-end amounted to £70,917 (2020 - £52,455), and represents funds held on specific trusts. A description of individual restricted funds held is provided in note 20.

## Investment policy and objectives

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

## Structure, governance and management

### Nature of governing document

The Archives and Records Association (UK and Ireland) is a company registered in England and Wales limited by guarantee (number 02969472), a charity registered in England and Wales (No 1041063) and a charity registered in Scotland (No SCo41671). It is governed by its Memorandum and Articles of Association.

### Recruitment and appointment of trustees

The Association is governed by an elected Board of Trustees. Trustees are directly elected by members via the Annual General Meeting. Trustees serve a three-year term before they can either seek re-election for a second and final three-year term, or resign. The Chair is elected for a two-year term.

### Induction and training of trustees

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

# Trustees' Report

Year ended 30 September 2021

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## **Arrangements for setting key management personnel remuneration**

Trustees are not remunerated other than for out of pocket expenses such as travel to attend Board meetings. Staff remuneration is set by the elected Honorary Officers who meet to decide personnel issues.

## **Organisational structure**

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### **President**

The President, appointed for three years, is normally an eminent member of the profession. Aideen Ireland was appointed the President of the Archives and Records Association (UK & Ireland) in August 2020.

### **The Officers and the Board**

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

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

### **Committees**

All Board members hold a portfolio and have responsibility for a variety of working groups and task-and- finish groups.

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

### **Nations and Regions**

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

## **Sections**

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

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

## **Relationships with related parties**

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

The charitable company has a wholly owned subsidiary, ARA Commercial Limited. These financial statements contain information about the charitable company only and do not include the results of ARA Commercial Limited.

## **Financial instruments**

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### **Objectives and policies**

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

### **Cash flow risk**

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

### **Credit risk**

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

### **Liquidity risk**

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

## Reference and Administrative Details

|                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Chief Executive Officer</b>                          | John Chambers                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Trustees</b>                                         | Maria Castrillo<br>Jason King<br>Lisa Snook, Chair<br>Stephen Scarth<br>Adrian Steel (resigned 18 June 2021)<br>Charlene Taylor (resigned 20 January 2021)<br>Andrea Waterhouse<br>Karyn Williamson<br>Andrew Nicoll<br>Jenny Moran<br>David Powell (appointed 23 November 2020)<br>Julie Bon (appointed 18 June 2021)<br>Ruth Macleod (appointed 18 June 2021)<br>Elizabeth Thompson-Macrae (appointed 18 June 2021) |
| <b>Other Officers</b>                                   | Aideen Ireland, President                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Principal Office</b>                                 | The Keep<br>Creech Castle<br>Taunton, Somerset<br>TA1 2DX                                                                                                                                                                                                                                                                                                                                                             |
| <b>Registered Office</b>                                | Ground Floor<br>Blackbrook Gate 1<br>Blackbrook Business Park<br>Taunton<br>Somerset<br>TA1 2PX<br><br>The charitable company is incorporated in England and Wales.                                                                                                                                                                                                                                                   |
| <b>Company Registration Number</b>                      | 02969472                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Charity Registration Number</b><br>(England & Wales) | 1041063                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Charity Registration Number</b><br>(Scotland)        | SC041671                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Bankers</b>                                          | National Westminster Bank Plc<br>Unit L11, The Oracle Shopping Centre, Reading, Berkshire RG1 2AG                                                                                                                                                                                                                                                                                                                     |
| <b>Auditor</b>                                          | PKF Francis Clark<br>Ground Floor, Blackbrook Gate 1, Blackbrook Business Park, Taunton<br>Somerset TA1 2PX                                                                                                                                                                                                                                                                                                           |

The annual report was approved by the trustees of the charitable company on 8 March 2022 and signed on its behalf by:



**David Powell**  
Trustee

# Statement of Trustees' Responsibilities

Year ended 30 September 2021

The trustees (who are also the directors of Archives and Records Association (UK and Ireland) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I report to the charity trustees on my examination of the accounts of the Archives and Records Association (UK and Ireland) (the 'company') for the year ended 30 September 2021 which are set out on pages 10 to 28.

## Respective responsibilities of trustees and examiner

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for

the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

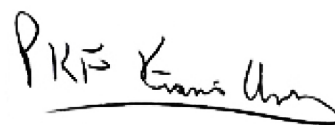
## Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of PKF Francis Clark, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Martin Hobbs BSc ACA**  
**PKF Francis Clark, Statutory Auditor**

Ground Floor, Blackbrook Gate 1, Blackbrook Business Park,  
Taunton, Somerset TA1 2PX Date: 12th March 2022.

# Statement of Financial Activities for the Year Ended 30 September 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

As at 30 September 2021

|                                    | <b>Note</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2021<br/>£</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|------------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income and Endowments from:</b> |             |                                     |                                   |                             |                                     |                                   |                             |
| Donations and legacies             | 3           | 6,026                               | -                                 | 6,026                       | 14,733                              | -                                 | 14,733                      |
| Charitable activities              | 4           | 349,055                             | 73,000                            | 422,055                     | 319,099                             | 84,650                            | 403,749                     |
| Other trading activities           | 5           | 7,750                               | -                                 | 7,750                       | 5,750                               | -                                 | 5,750                       |
| Investment income                  | 6           | 13,025                              | 106                               | 13,131                      | 13,014                              | 240                               | 13,254                      |
| Other income                       |             | -                                   | -                                 | -                           | 26                                  | -                                 | 26                          |
| <b>Total Income</b>                |             | <u>375,856</u>                      | <u>73,106</u>                     | <u>448,962</u>              | <u>352,622</u>                      | <u>84,890</u>                     | <u>437,512</u>              |
| <b>Expenditure on:</b>             |             |                                     |                                   |                             |                                     |                                   |                             |
| Charitable activities              | 7           | <u>(334,232)</u>                    | <u>(54,931)</u>                   | <u>(389,163)</u>            | <u>(308,109)</u>                    | <u>(43,941)</u>                   | <u>(352,050)</u>            |
| <b>Total Expenditure</b>           |             | <u>(334,232)</u>                    | <u>(54,931)</u>                   | <u>(389,163)</u>            | <u>(308,109)</u>                    | <u>(43,941)</u>                   | <u>(352,050)</u>            |
| <br>Gain on investments            | 14          | <br>41,842                          | <br>287                           | <br>42,129                  | <br>17,512                          | <br>126                           | <br>17,638                  |
| <b>Net income</b>                  |             | <u>83,466</u>                       | <u>18,462</u>                     | <u>101,928</u>              | <u>62,025</u>                       | <u>41,075</u>                     | <u>103,100</u>              |
| <br>Net movement in funds          |             | <br>83,466                          | <br>18,462                        | <br>101,928                 | <br>62,025                          | <br>41,075                        | <br>103,100                 |
| <b>Reconciliation of funds</b>     |             |                                     |                                   |                             |                                     |                                   |                             |
| Total funds brought forward        |             | <u>397,577</u>                      | <u>52,455</u>                     | <u>450,032</u>              | <u>335,552</u>                      | <u>11,380</u>                     | <u>346,932</u>              |
| Total funds carried forward        | 20          | <u>481,043</u>                      | <u>70,917</u>                     | <u>551,960</u>              | <u>397,577</u>                      | <u>52,455</u>                     | <u>450,032</u>              |

The notes on pages 13 to 28 form an integral part of these financial statements

# Balance Sheet

As at 30 September 2021

|                                                       | Note | 2021<br>£      | 2020<br>£      |
|-------------------------------------------------------|------|----------------|----------------|
| <b>Fixed Assets</b>                                   |      |                |                |
| Intangible assets                                     | 12   | 9,909          | 1,802          |
| Tangible assets                                       | 13   | 3,376          | 1,537          |
| Investments                                           | 14   | 460,750        | 418,621        |
|                                                       |      | <u>474,035</u> | <u>421,960</u> |
| <b>Current assets</b>                                 |      |                |                |
| Debtors                                               | 15   | 74,884         | 66,498         |
| Cash at bank and in hand                              | 16   | 217,681        | 148,710        |
|                                                       |      | <u>292,565</u> | <u>215,208</u> |
| <b>Creditors: Amounts falling due within one year</b> | 17   | (84,776)       | (59,240)       |
| <b>Net current assets</b>                             |      | <u>207,789</u> | <u>155,968</u> |
| <b>Total assets less current liabilities</b>          |      | 681,824        | 577,928        |
| Deferred income                                       | 18   | (129,864)      | (127,896)      |
| <b>Net assets</b>                                     |      | <u>551,960</u> | <u>450,032</u> |
| <b>Funds of the charitable company:</b>               |      |                |                |
| Restricted funds                                      |      | 70,917         | 52,455         |
| Unrestricted income funds                             |      | 481,043        | 397,577        |
| <b>Total funds</b>                                    | 20   | <u>551,960</u> | <u>450,032</u> |

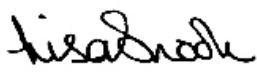
For the financial year ending 30 September 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

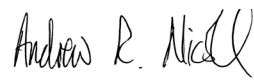
## Trustees' responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements on pages 10 to 28 were approved by the trustees, and authorised for issue on 8th March 2022 and signed on their behalf by:

  
**Lisa Snook**  
Trustee

  
**Andrew Nicoll**  
Trustee

# Statement of Cash Flows

As at 30 September 2021

|                                                      | Note | 2021<br>£      | 2020<br>£      |
|------------------------------------------------------|------|----------------|----------------|
| <b>Cash flows from operating activities</b>          |      |                |                |
| Net income                                           |      | 101,928        | 103,100        |
| <b>Adjustments to cash flows from non-cash items</b> |      |                |                |
| Depreciation                                         |      | 920            | 891            |
| Amortisation                                         |      | 4,279          | 4,129          |
| Investment income                                    | 6    | (13,131)       | (13,254)       |
| Gain on investments                                  | 14   | (42,129)       | (17,638)       |
|                                                      |      | <u>51,867</u>  | <u>77,228</u>  |
| <b>Working capital adjustments</b>                   |      |                |                |
| Increase in debtors                                  | 15   | (8,386)        | (10,971)       |
| Increase/(decrease) in creditors                     | 17   | 25,536         | (64,592)       |
| Increase in deferred income                          | 18   | 1,968          | 9,962          |
| Net cash flows from operating activities             |      | <u>70,985</u>  | <u>11,627</u>  |
| <b>Cash flows from investing activities</b>          |      |                |                |
| Interest receivable and similar income               | 6    | 18             | 272            |
| Income from dividends                                | 6    | 13,113         | 12,982         |
| Purchase of intangible fixed assets                  | 12   | (12,386)       | -              |
| Purchase of tangible fixed assets                    | 13   | (2,759)        | -              |
| Sale of investments                                  |      | -              | <u>14,974</u>  |
| Net cash flows from investing activities             |      | <u>(2,014)</u> | <u>28,228</u>  |
| Net increase in cash and cash equivalents            |      | 68,971         | 39,855         |
| Cash and cash equivalents at 1 October               |      | 148,710        | 108,855        |
| Cash and cash equivalents at 30 September            | 16   | <u>217,681</u> | <u>148,710</u> |

# Notes to the Financial Statements

Year Ended 30 September 2021

## 1 Company status

Archives and Records Association (UK and Ireland) is a registered charity and company limited by guarantee, incorporated in England and Wales. Consequently it does not have share capital. The guarantors are the trustees of the charity to the extent of £1 each.

The address of its registered office is:

Ground Floor  
Blackbrook Gate 1  
Blackbrook Business Park  
Taunton  
Somerset  
TA1 2PX

The address of its principal place of business is:

The Keep,  
Creech Castle,  
Taunton,  
Somerset,  
TA1 2DX

## 2 Accounting policies

### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

### Basis of preparation

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

### Exemption from preparing group accounts

The charitable company has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group.

These financial statements present information about the charitable company as an individual undertaking and not about its group.

### Going concern

These financial statements have been prepared on a going concern basis.

In making their going concern assessment, the trustees have given consideration to the on-going impact of the global coronavirus pandemic on the operations and financial position of the charity, as well as upon its membership. Whilst recognising that there can be no certainty, having considered these factors and having made all necessary enquiries, the trustees are satisfied that the charity will continue to meet its liabilities as they fall due, and are satisfied that the charity will continue to operate with sufficient cash headroom for a period of at least 12 months (from the date of approval of these financial statements).

### Key judgements and 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. Revision to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key judgement that has a significant impact on the financial statements is in respect of going concern, as described above.

In the opinion of the trustees, there are no key sources of estimation uncertainty as at 30th September 2021.

### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income can be measured reliably.

Investment income is recognised on a receivable basis.

Subscription income is recognised on an accruals basis, with income being recognised in the period to which the subscription relates.

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

Sponsorship income is recognised in the period in which the sponsored event takes place.

All other income represents amounts invoiced by the charity, excluding VAT, in respect of goods sold or services provided during the period.

### Donations and legacies

Donations are recognised when the charitable company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charitable company before the charitable company is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charitable company and it is probable that these conditions will be fulfilled in the reporting period.

### Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Intangible assets

Individual fixed assets costing £100 or more are recorded in the balance sheet at cost, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

### Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows. The amortisation charge is included within expenditure on charitable activities within the Statement of Financial Activities:

| Asset class | Amortisation method and rate |
|-------------|------------------------------|
| Software    | 20% straight line basis      |

### Tangible fixed assets

Individual fixed assets costing £100 or more are recorded in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class             | Depreciation method and rate |
|-------------------------|------------------------------|
| Furniture and equipment | 20% straight line basis      |

### Fixed asset investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Investments in subsidiaries where fair value cannot be reliably measured are stated at cost less impairment.

### Foreign exchange

Transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the

# Notes to the Financial Statements

As at 30 September 2021

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closing rates at the balance sheet date and the exchange differences are included in the statement of financial activities.

## **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 20.

## **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

## **Financial instruments**

### *Classification*

The Charity holds the following financial instruments:

- Fixed asset investments in listed shares;
- Short term trade and other debtors and creditors;
- Short term intra-group debtors and creditors; and
- Cash and bank balances.

All financial instruments are classified as basic.

### *Recognition and measurement*

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled.

Except for investments, such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

Investments in listed shares are measured at market value at the balance sheet date. Movements in market value are charged or credited to the Statement of Financial Activities.

**3. Income from donations and legacies**

|                                                       | <b>Unrestricted<br/>Funds<br/>General Funds</b> | <b>Total<br/>2021</b> |
|-------------------------------------------------------|-------------------------------------------------|-----------------------|
|                                                       | <b>£</b>                                        | <b>£</b>              |
| Donations and legacies;                               |                                                 |                       |
| Donations from companies, trusts and similar proceeds | 6,026                                           | 6,026                 |
|                                                       | <u>6,026</u>                                    | <u>6,026</u>          |

|                                                       | <b>Unrestricted<br/>Funds<br/>General Funds</b> | <b>Total<br/>2020</b> |
|-------------------------------------------------------|-------------------------------------------------|-----------------------|
|                                                       | <b>£</b>                                        | <b>£</b>              |
| Donations and legacies;                               |                                                 |                       |
| Donations from companies, trusts and similar proceeds | 14,733                                          | 14,733                |
|                                                       | <u>14,733</u>                                   | <u>14,733</u>         |

# Notes to the Financial Statements

As at 30 September 2021

## 4 Income from charitable activities

|                             | <b>Unrestricted<br/>Funds<br/>General<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|-----------------------------|-------------------------------------------------|-----------------------------------|-----------------------------|
| Gift Aid tax reclaimed      | 20,731                                          | -                                 | 20,731                      |
| Subscriptions               | 226,223                                         | -                                 | 226,223                     |
| Journal income              | 40,524                                          | -                                 | 40,524                      |
| Conference & AGM            | 49,649                                          | -                                 | 49,649                      |
| Training courses            | 6,666                                           | -                                 | 6,666                       |
| Newsletter and appointments | 4,217                                           | -                                 | 4,217                       |
| Other income                | 1,045                                           | -                                 | 1,045                       |
| Grants receivable           | -                                               | 73,000                            | 73,000                      |
|                             | <u>349,055</u>                                  | <u>73,000</u>                     | <u>422,055</u>              |

|                             | <b>Unrestricted<br/>Funds<br/>General<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|-----------------------------|-------------------------------------------------|-----------------------------------|-----------------------------|
| Gift Aid tax reclaimed      | 22,182                                          | -                                 | 22,182                      |
| Subscriptions               | 234,477                                         | -                                 | 234,477                     |
| Journal income              | 36,699                                          | -                                 | 36,699                      |
| Conference & AGM            | 3,440                                           | -                                 | 3,440                       |
| Training courses            | 8,530                                           | -                                 | 8,530                       |
| Newsletter and appointments | 12,002                                          | -                                 | 12,002                      |
| CARN reader scheme          | 30                                              | -                                 | 30                          |
| Other income                | 1,739                                           | -                                 | 1,739                       |
| Grants receivable           | -                                               | 84,650                            | 84,650                      |
|                             | <u>319,099</u>                                  | <u>84,650</u>                     | <u>403,749</u>              |

## 5 Income from other trading activities

|                    | <b>Unrestricted<br/>Funds<br/>General<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|--------------------|-------------------------------------------------|-----------------------------|
| Sponsorship income | <u>7,750</u>                                    | <u>7,750</u>                |
|                    | <u>7,750</u>                                    | <u>7,750</u>                |

|                    | <b>Unrestricted<br/>Funds<br/>General<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|--------------------|-------------------------------------------------|-----------------------------|
| Sponsorship income | <u>5,750</u>                                    | <u>5,750</u>                |
|                    | <u>5,750</u>                                    | <u>5,750</u>                |

**6 Investment income**

|                                                    | <b>Unrestricted<br/>General<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|----------------------------------------------------|-------------------------------------------------|-----------------------------------|-----------------------------|
| Income from dividends;                             |                                                 |                                   |                             |
| Dividends receivable from other listed investments | 13,012                                          | 101                               | 13,113                      |
| Interest receivable and similar income;            |                                                 |                                   |                             |
| Interest receivable on cash deposits               | 13                                              | 5                                 | 18                          |
|                                                    | <u>13,025</u>                                   | <u>106</u>                        | <u>13,131</u>               |

|                                                    | <b>Unrestricted<br/>General<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|----------------------------------------------------|-------------------------------------------------|-----------------------------------|-----------------------------|
| Income from dividends;                             |                                                 |                                   |                             |
| Dividends receivable from other listed investments | 12,882                                          | 100                               | 12,982                      |
| Interest receivable and similar income;            |                                                 |                                   |                             |
| Interest receivable on cash deposits               | 132                                             | 140                               | 272                         |
|                                                    | <u>13,014</u>                                   | <u>240</u>                        | <u>13,254</u>               |

# Notes to the Financial Statements

As at 30 September 2021

## 7 Expenditure on charitable activities

|                                              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Publications                                 | 20,836                     | -                        | 20,836             | 23,687             |
| Wages and salaries                           | 97,234                     | 27,250                   | 124,484            | 117,071            |
| Staff NIC (Employers)                        | 7,176                      | -                        | 7,176              | 7,498              |
| Staff pensions                               | 3,147                      | -                        | 3,147              | 3,479              |
| Groups                                       | 5,150                      | 27,321                   | 32,471             | 25,828             |
| AGM                                          | 1,064                      | -                        | 1,064              | 1,441              |
| Committees and subcommittees                 | 9,504                      | 360                      | 9,864              | 20,101             |
| Regions                                      | 553                        | -                        | 553                | 7,404              |
| Training and education                       | 7,210                      | -                        | 7,210              | 15,714             |
| Conference                                   | 44,944                     | -                        | 44,944             | 8,141              |
| Explore Your Archive campaign                | 148                        | -                        | 148                | -                  |
| Insurance                                    | 1,828                      | -                        | 1,828              | 1,039              |
| Computer software and maintenance costs      | 32,493                     | -                        | 32,493             | 26,140             |
| Website                                      | 4,511                      | -                        | 4,511              | 3,401              |
| Trade subscriptions                          | 3,605                      | -                        | 3,605              | 1,295              |
| Accommodation and services                   | 26,022                     | -                        | 26,022             | 29,030             |
| Accountancy and independent examination fees | 8,075                      | -                        | 8,075              | 13,348             |
| Consultancy fees                             | 12,075                     | -                        | 12,075             | -                  |
| Legal and professional fees                  | 2,597                      | -                        | 2,597              | 4,960              |
| Bank charges                                 | 5,189                      | -                        | 5,189              | 3,991              |
| Irrecoverable VAT                            | 34,999                     | -                        | 34,999             | 32,334             |
| Awards and prizes                            | 602                        | -                        | 602                | -                  |
| Amortisation                                 | 4,279                      | -                        | 4,279              | 4,129              |
| Depreciation                                 | 920                        | -                        | 920                | 891                |
| Exchange rate variance                       | 71                         | -                        | 71                 | 1,128              |
|                                              | <u>334,232</u>             | <u>54,931</u>            | <u>389,163</u>     | <u>352,050</u>     |

|                                        | Activity<br>undertaken directly<br>£ | Activity<br>support costs<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------------------------|--------------------------------------|--------------------------------|--------------------|--------------------|
| Promotion and preservation of archives | <u>377,868</u>                       | <u>11,295</u>                  | <u>389,163</u>     | <u>352,050</u>     |

## 8 Analysis of governance costs

|                                         | <b>Unrestricted<br/>Funds<br/>General<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|-----------------------------------------|-------------------------------------------------|-----------------------------|
| Independent examiner fees               |                                                 |                             |
| Examination of the financial statements | 5,100                                           | 5,100                       |
| Other fees paid to examiners            | 2,975                                           | 2,975                       |
|                                         | <u>8,075</u>                                    | <u>8,075</u>                |

|                                         | <b>Unrestricted<br/>Funds<br/>General<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|-----------------------------------------|-------------------------------------------------|-----------------------------|
| Independent examiner fees               |                                                 |                             |
| Examination of the financial statements | 5,100                                           | 5,100                       |
| Other fees paid to examiners            | 8,248                                           | 8,248                       |
|                                         | <u>13,348</u>                                   | <u>13,348</u>               |

## 9 Trustees remuneration and expenses

During the year the charitable company made the following transactions with trustees:  
£266 (2020 - £7,710) of expenses were reimbursed to 2 (2020 - 12) trustees during the year.

At the balance sheet date the amount due to the trustees was £nil (2020: £nil).

No sponsorship income was received from trustees during the year (2020: £nil).

No trustees, nor any persons connected with them, have received any remuneration from the charitable company during the year.

No trustees have received any other benefits from the charity during the year

# Notes to the Financial Statements

As at 30 September 2021

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## 10 Staff costs

The aggregate payroll costs were as follows:

|                                          | <b>2021</b>    | <b>2020</b>    |
|------------------------------------------|----------------|----------------|
|                                          | <b>£</b>       | <b>£</b>       |
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 124,124        | 117,071        |
| Social security costs                    | 7,176          | 7,498          |
| Pension costs                            | 3,147          | 3,479          |
|                                          | <u>134,447</u> | <u>128,048</u> |

The monthly average number of persons (including senior management team) employed by the charitable company during the year expressed as full time equivalents was as follows:

|                                 | <b>2021</b> | <b>2020</b> |
|---------------------------------|-------------|-------------|
|                                 | <b>No.</b>  | <b>No.</b>  |
| Management                      | 2           | 2           |
| Finance and Membership services | 2           | 2           |
|                                 | <u>4</u>    | <u>4</u>    |

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charitable company were £57,149 (2020 - £56,542).

## 11 Taxation

The charitable company is a registered charity and is therefore exempt from taxation.

**12 Intangible fixed assets**

|                       | <b>Software<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|-----------------------|--------------------|
| <b>Cost</b>           |                       |                    |
| At 1 October 2020     | 20,647                | 20,647             |
| Additions             | 12,386                | 12,386             |
| At 30 September 2021  | <u>33,033</u>         | <u>33,033</u>      |
| <b>Amortisation</b>   |                       |                    |
| At 1 October 2020     | 18,845                | 18,845             |
| Charge for the year   | 4,279                 | 4,279              |
| At 30 September 2021  | <u>23,124</u>         | <u>23,124</u>      |
| <b>Net book value</b> |                       |                    |
| At 30 September 2021  | <u>9,909</u>          | <u>9,909</u>       |
| At 30 September 2020  | <u>1,802</u>          | <u>1,802</u>       |

**13 Tangible fixed assets**

|                       | <b>Furniture and equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|--------------------------------------|--------------------|
| <b>Cost</b>           |                                      |                    |
| At 1 October 2020     | 20,967                               | 20,967             |
| Additions             | 2,759                                | 2,759              |
| At 30 September 2021  | <u>23,726</u>                        | <u>23,726</u>      |
| <b>Depreciation</b>   |                                      |                    |
| At 1 October 2020     | 19,430                               | 19,430             |
| Charge for the year   | 920                                  | 920                |
| At 30 September 2021  | <u>20,350</u>                        | <u>20,350</u>      |
| <b>Net book value</b> |                                      |                    |
| At 30 September 2021  | <u>3,376</u>                         | <u>3,376</u>       |
| At 30 September 2020  | <u>1,537</u>                         | <u>1,537</u>       |

# Notes to the Financial Statements

As at 30 September 2021

## 14 Fixed asset investments

|                              | 2021<br>£      | 2020<br>£      |
|------------------------------|----------------|----------------|
| Shares in group undertakings | 1              | 1              |
| Other investments            | 460,749        | 418,620        |
|                              | <u>460,750</u> | <u>418,621</u> |

### Shares in group undertakings and participating interests

|                       | Subsidiary<br>undertakings<br>£ | Total<br>£ |
|-----------------------|---------------------------------|------------|
| <b>Cost</b>           |                                 |            |
| At 1 October 2020     | <u>1</u>                        | <u>1</u>   |
| At 30 September 2021  | <u>1</u>                        | <u>1</u>   |
| <b>Net book value</b> |                                 |            |
| At 30 September 2021  | <u>1</u>                        | <u>1</u>   |
| At 30 September 2020  | <u>1</u>                        | <u>1</u>   |

### Details of undertakings

Details of the investments in which the charitable company holds 20% or more of the nominal value of any class of share capital are as follows:

| Undertaking                    | Country of<br>incorporation | Holding  | Proportion of<br>voting rights and<br>shares held in the<br>current and prior<br>year | Principal activity                                                                |
|--------------------------------|-----------------------------|----------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| <b>Subsidiary undertakings</b> |                             |          |                                                                                       |                                                                                   |
| ARA Commercial<br>Limited      | England & Wales             | Ordinary | 100%                                                                                  | To service an<br>archive digitisation<br>contract and<br>Archives Card<br>Project |

### Subsidiaries

The profit for the financial period of ARA Commercial Limited was £8,915 (2020 - £6,026) and the aggregate amount of capital and reserves at the end of the period was £8,916 (2020 - £6,027).

The registered office of ARA Commercial Limited is Ground Floor, Blackbrook Gate 1, Blackbrook Business Park, Taunton, Somerset, TA1 2PX.

**Other investments**

|                       | <b>Listed investments<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|---------------------------------|--------------------|
| <b>Valuation</b>      |                                 |                    |
| At 1 October 2020     | 418,620                         | 418,620            |
| Revaluation           | <u>42,129</u>                   | <u>42,129</u>      |
| At 30 September 2021  | <u>460,749</u>                  | <u>460,749</u>     |
| <b>Net book value</b> |                                 |                    |
| At 30 September 2021  | <u>460,749</u>                  | <u>460,749</u>     |
| At 30 September 2020  | <u>418,620</u>                  | <u>418,620</u>     |

**15 Debtors**

|                                     | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|-------------------------------------|-------------------|-------------------|
| Trade debtors                       | 29,607            | 29,138            |
| Amounts due from group undertakings | 9,660             | 3,269             |
| Other debtors                       | 29,115            | 25,488            |
| Prepayments                         | <u>6,502</u>      | <u>8,603</u>      |
|                                     | <u>74,884</u>     | <u>66,498</u>     |

**16 Cash and cash equivalents**

|                     | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|---------------------|-------------------|-------------------|
| Cash on hand        | 5                 | 5                 |
| Cash at bank        | 32,427            | 20,137            |
| Short-term deposits | <u>185,249</u>    | <u>128,568</u>    |
|                     | <u>217,681</u>    | <u>148,710</u>    |

Included with cash held on short-term deposits is £75,094 (2020 - £61,973) held as part of the charity's investment portfolio. The cash is held in instant access, low interest bank accounts which are not intended to be used for long term investment. For this reason, these amounts are included within current assets in the charity's accounts.

# Notes to the Financial Statements

As at 30 September 2021

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## 17 Creditors: amounts falling due within one year

|                                    | <b>2021</b>   | <b>2020</b>   |
|------------------------------------|---------------|---------------|
|                                    | <b>£</b>      | <b>£</b>      |
| Trade creditors                    | 26,765        | 12,066        |
| Other taxation and social security | 25,191        | 9,945         |
| Other creditors                    | 5,921         | 2,387         |
| Accruals                           | 26,899        | 34,842        |
|                                    | <u>84,776</u> | <u>59,240</u> |

## 18 Deferred income

|                                        | <b>2021</b>      |
|----------------------------------------|------------------|
|                                        | <b>£</b>         |
| Deferred income at 1 October 2020      | 127,896          |
| Resources deferred in the period       | 129,864          |
| Amounts released from previous periods | <u>(127,896)</u> |
| Deferred income at 30 September 2021   | <u>129,864</u>   |

## 19 Charity status

The charitable company is a Company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charitable company in the event of liquidation.

## 20 Funds

|                               | Balance at 1<br>October<br>2020 | Incoming<br>resources | Resources<br>expended | Gain on<br>investments | Balance at 30<br>September<br>2021 |
|-------------------------------|---------------------------------|-----------------------|-----------------------|------------------------|------------------------------------|
|                               | £                               | £                     | £                     | £                      | £                                  |
| <b>Unrestricted funds</b>     |                                 |                       |                       |                        |                                    |
| <b>General</b>                |                                 |                       |                       |                        |                                    |
| Unrestricted income fund      | 397,577                         | 375,856               | (334,232)             | 41,842                 | 481,043                            |
| <b>Restricted funds</b>       |                                 |                       |                       |                        |                                    |
| Ellis fund                    | 5,837                           | 106                   | -                     | 287                    | 6,230                              |
| The National Archives Grant   | 46,618                          | 73,000                | (54,931)              | -                      | 64,687                             |
| <b>Total restricted funds</b> | <u>52,455</u>                   | <u>73,106</u>         | <u>(54,931)</u>       | <u>287</u>             | <u>70,917</u>                      |
| <b>Total funds</b>            | <u>450,032</u>                  | <u>448,962</u>        | <u>(389,163)</u>      | <u>42,129</u>          | <u>551,960</u>                     |

|                               | Balance at<br>1 October<br>2019 | Incoming<br>resources | Resources<br>expended | Gain on<br>investments | Balance at 30<br>September<br>2020 |
|-------------------------------|---------------------------------|-----------------------|-----------------------|------------------------|------------------------------------|
|                               | £                               | £                     | £                     | £                      | £                                  |
| <b>Unrestricted funds</b>     |                                 |                       |                       |                        |                                    |
| <b>General</b>                |                                 |                       |                       |                        |                                    |
| Unrestricted income fund      | 335,552                         | 352,622               | (308,109)             | 17,512                 | 397,577                            |
| <b>Restricted funds</b>       |                                 |                       |                       |                        |                                    |
| Ellis fund                    | 5,471                           | 240                   | -                     | 126                    | 5,837                              |
| The National Archives Grant   | 5,909                           | 84,650                | (43,941)              | -                      | 46,618                             |
| <b>Total restricted funds</b> | <u>11,380</u>                   | <u>84,890</u>         | <u>(43,941)</u>       | <u>126</u>             | <u>52,455</u>                      |
| <b>Total funds</b>            | <u>346,932</u>                  | <u>437,512</u>        | <u>(352,050)</u>      | <u>17,638</u>          | <u>450,032</u>                     |

# Notes to the Financial Statements

As at 30 September 2021

The specific purposes for which the funds are to be applied are as follows:

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

The National Archives Grant was given to fund support for the archives sector. The funds are expected to be utilised in the 2022/23 financial year, through work undertaken in community archives, volunteering, training, and from COVID-19 sector support.

## 21 Analysis of net assets between funds

|                         | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total funds at<br/>September 30<br/>2021</b> |
|-------------------------|-------------------------------|-----------------------------|-------------------------------------------------|
|                         | <b>£</b>                      | <b>£</b>                    | <b>£</b>                                        |
| Intangible fixed assets | 9,909                         | -                           | 9,909                                           |
| Tangible fixed assets   | 3,376                         | -                           | 3,376                                           |
| Fixed asset investments | 457,227                       | 3,523                       | 460,750                                         |
| Current assets          | 220,852                       | 71,713                      | 292,565                                         |
| Current liabilities     | (80,457)                      | (4,319)                     | (84,776)                                        |
| Deferred income         | (129,864)                     | -                           | (129,864)                                       |
| Total net assets        | <u>481,043</u>                | <u>70,917</u>               | <u>551,960</u>                                  |

|                         | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total funds at<br/>September 30<br/>2020</b> |
|-------------------------|-------------------------------|-----------------------------|-------------------------------------------------|
|                         | <b>£</b>                      | <b>£</b>                    | <b>£</b>                                        |
| Intangible fixed assets | 1,802                         | -                           | 1,802                                           |
| Tangible fixed assets   | 1,537                         | -                           | 1,537                                           |
| Fixed asset investments | 415,386                       | 3,235                       | 418,621                                         |
| Current assets          | 165,988                       | 49,220                      | 215,208                                         |
| Current liabilities     | (59,240)                      | -                           | (59,240)                                        |
| Deferred income         | (127,896)                     | -                           | (127,896)                                       |
| Total net assets        | <u>397,577</u>                | <u>52,455</u>               | <u>450,032</u>                                  |

## 22 Financial instruments

### Categorisation of financial instruments

|                                                                       | <b>2021</b>     | <b>2020</b>     |
|-----------------------------------------------------------------------|-----------------|-----------------|
|                                                                       | <b>£</b>        | <b>£</b>        |
| Financial assets measured at fair value through profit or loss        | 460,749         | 418,620         |
| Financial assets that are debt instruments measured at amortised cost | 68,383          | 57,895          |
| Financial liabilities measured at amortised cost                      | <u>(32,686)</u> | <u>(14,453)</u> |
|                                                                       | <u>496,446</u>  | <u>462,062</u>  |

## 23 Related party transactions

During the year the charitable company made the following related party transactions:

### **ARA Commercial Limited**

(100% owned subsidiary)

During the year, the Charity incurred and recharged expenses on behalf of its subsidiary of £4,250 (2020 - £4,200).

At the balance sheet date the amount due from ARA Commercial Limited was £9,660 (2020 - £3,269).