



**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**

Come and join us... 



**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



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# 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.



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 (tried 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.

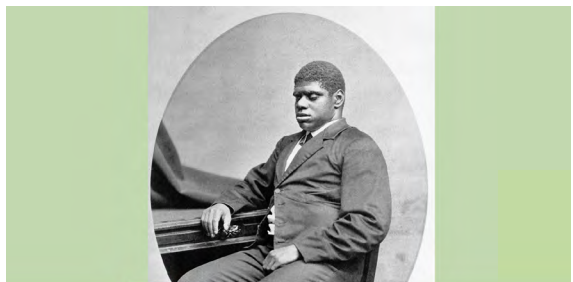
Elizabeth Oxborrow-Cowan recorded two Community Conversations – these provide online interviews that explore the experiences of people from different backgrounds in their engagement with the archive sector from a variety of perspectives.

**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, Killian Downing, Adrian Gregson, Ross Higgins, Elizabeth Thompson-MacRae, Bill Stocking, 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

		<b>Unres- tricted</b>	<b>Res- tricted</b>	<b>2023 Total</b>	<b>Unres- tricted</b>	<b>Res- tricted</b>	<b>2022 Total</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>(as restated) £</b>	<b>(as restated) £</b>	<b>£</b>
<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>		<b>561,179</b>	<b>70,000</b>	<b>631,179</b>	<b>487,421</b>	<b>66,831</b>	<b>554,252</b>
<b>Expenditure on:</b>							
Charitable activities	5	580,066	32,587	612,653	435,236	35,978	471,214
<b>Total expenditure</b>		<b>580,066</b>	<b>32,587</b>	<b>612,653</b>	<b>435,236</b>	<b>35,978</b>	<b>471,214</b>
<b>Net (expenditure) / income</b>		<b>(18,887)</b>	<b>37,413</b>	<b>18,526</b>	<b>52,185</b>	<b>30,853</b>	<b>83,038</b>
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>		<b>27,008</b>	<b>(2,336)</b>	<b>24,672</b>	<b>17,399</b>	<b>30,568</b>	<b>47,967</b>
<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>		<b>548,977</b>	<b>99,149</b>	<b>648,126</b>	<b>521,969</b>	<b>101,485</b>	<b>623,454</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 2023

		2023	2023	2022	2022
		£	£	(as restated)	(as restated)
	Notes	Group	Charity	Group	Charity
<b>Fixed assets</b>					
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>
<b>Current assets</b>					
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>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	(318,790)	(313,190)	(232,716)	(230,880)
<b>Net current assets</b>		<u>117,124</u>	<u>112,739</u>	<u>179,184</u>	<u>176,318</u>
<b>Total net assets</b>		<u>648,126</u>	<u>643,742</u>	<u>623,454</u>	<u>620,589</u>
<b>The funds of the charity:</b>					
<b>Unrestricted funds:</b>					
General funds		548,977	544,593	521,969	519,104
<b>Total unrestricted funds</b>	13	<u>548,977</u>	<u>544,593</u>	<u>521,969</u>	<u>519,104</u>
Restricted funds		99,149	99,149	101,485	101,485
<b>Total charity funds</b>		<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

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		<b>2023</b>	<b>2022</b>
		£	£
	<b>Notes</b>	<b>Group</b>	<b>Group</b>
			<b>(as restated)</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 (Profit) / loss on disposal of fixed assets	10	(6,146)	35,071
		<hr/>	<hr/>
		5,692	64,423
Working capital adjustments			
(Increase) / decrease in debtors	11	16,718	(82,925)
Increase / (decrease) in creditors	12	86,074	44,641
		<hr/>	<hr/>
Net cash flow from operations		108,484	26,139
<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
		<hr/>	<hr/>
		(67,752)	3,727
		<hr/>	<hr/>
Net increase in cash and cash equivalents		40,732	29,866
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the reporting period		252,728	222,862
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		293,460	252,728
		<hr/>	<hr/>
Cash & Cash equivalents reconciliation:			
Cash at bank		293,460	252,728
		<hr/>	<hr/>
Total cash & cash equivalents at the end of the reporting period		293,460	252,728
		<hr/>	<hr/>

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## **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
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**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- tricted funds	Res- tricted funds	2023 Total	Unres- tricted funds (as restated)	Res- tricted funds (as restated)	2022 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- tricted funds	Res- tricted funds	2023 Total	Unres- tricted funds	Res- tricted funds	2022 Total
	£	£	£	£	£	£
Sponsorship income	38,895	-	38,895	332	-	332
	38,895	-	38,895	332	-	332

### 4 Investment income

	Unres- tricted funds	Res- tricted funds	2023 Total	Unres- tricted funds	Res- tricted funds	2022 Total
	£	£	£	£	£	£
Dividend receivable from Listed investment	14,164	-	14,164	13,047	100	13,147
Interest receivable on 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- tricted £	Res- tricted £	2023 Total £	Unres- tricted £	Res- tricted £	2022 Total £
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

## Archives and Records Association (UK and Ireland)

Notes to the Financial Statements

For the Year Ended 30 September 2023

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### 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 £	Total £
<b>Cost</b>		
At 1 October 2022	42,028	42,028
Additions	-	-
	42,028	42,028
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	-	-
	30,724	30,724
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, fittings &amp; equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 October 2022	18,443	18,443
Additions	164	164
Disposals	(10,995)	(10,995)
	<hr/>	<hr/>
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)
	<hr/>	<hr/>
At 30 September 2023	5,471	5,471
<b>Net book value</b>		
At 30 September 2023	2,141	2,141
	<hr/>	<hr/>
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/>	<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

## 10 Investments (continued)

A summary of the trading results is shown below:

	2023 £	2022 £
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 balance (as restated) £	Income £	Expenditure £	Transfers & gains £	Closing balance £
<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>	<b>101,485</b>	<b>70,000</b>	<b>(32,587)</b>	<b>(39,749)</b>	<b>99,149</b>
<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 balance (as restated) £	Income (as restated) £	Expenditure £	Transfers & gains £	Closing balance (as restated) £
<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>	<b>70,917</b>	<b>66,831</b>	<b>(35,978)</b>	<b>(285)</b>	<b>101,485</b>
<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.



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

	<b>Tangible fixed assets £</b>	<b>Cash at bank and in hand £</b>	<b>Other net current assets/ (liabilities) £</b>	<b>Creditors more than one year £</b>	<b>Total £</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 fixed assets £</b>	<b>Cash at bank and in hand £</b>	<b>Other net current assets/ (liabilities) (as restated) £</b>	<b>Creditors more than one year £</b>	<b>Total (as restated) £</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 Group £	2023 Charity £	2022 Group (as restated) £	2022 Charity (as restated) £
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 £	Expense £	Net gains £	Net losses £
<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>6,146</u>	
<b>2022</b>				
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  
Association**  
UK & Ireland

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