

Archives and Records Association (UK and Ireland)

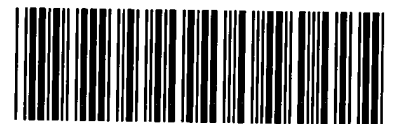
(A company limited by guarantee)

Annual Report and Financial Statements Year Ended 30 September 2022

Company registration number: 02969472

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Archives and Records Association (UK and Ireland)

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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.

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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.

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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.

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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.

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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.

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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.

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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)

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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

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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.

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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.

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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.

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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. Aileen 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.

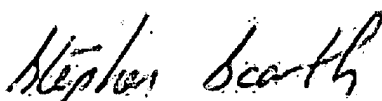
Disclosure of information to auditor

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.

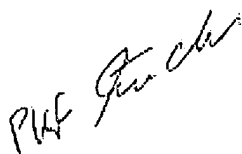
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:							
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
Expenditure on:							
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
Reconciliation of funds							
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

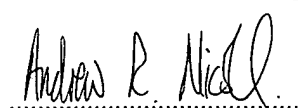
30 September 2022

Company number 02969472

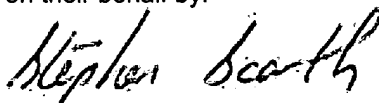
Charity number 1041063

	Note	2022 £	2021 £
Fixed assets			
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>
Current assets			
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>
Creditors: Amounts falling due within one year	16	<u>(111,050)</u>	<u>(84,707)</u>
Net current assets		<u>303,153</u>	<u>216,705</u>
Total assets less current liabilities		747,423	690,739
Deferred income	17	<u>148,162</u>	<u>129,864</u>
Net assets		<u>599,261</u>	<u>560,875</u>
Funds of the group:			
Restricted income funds			
Restricted funds	18	101,485	70,917
Unrestricted income funds			
Unrestricted funds		<u>497,776</u>	<u>489,958</u>
Total funds	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

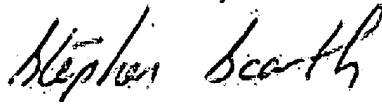
	Note	2022 £	2021 £
Fixed assets			
Intangible assets	11	15,580	9,909
Tangible assets	12	3,012	3,376
Investments	13	425,679	460,750
		<u>444,271</u>	<u>474,035</u>
Current assets			
Debtors	14	160,742	74,884
Cash at bank and in hand	15	247,544	217,681
		<u>408,286</u>	<u>292,565</u>
Creditors: Amounts falling due within one year	16	<u>(107,999)</u>	<u>(84,776)</u>
Net current assets		<u>300,287</u>	<u>207,789</u>
Total assets less current liabilities		744,558	681,824
Deferred income	17	148,162	129,864
Net assets		<u>596,396</u>	<u>551,960</u>
Funds of the charitable company:			
Restricted income funds			
Restricted funds	18	101,485	70,917
Unrestricted income funds			
Unrestricted funds		<u>494,911</u>	<u>481,043</u>
Total funds	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 £	2021 £
Cash flows from operating activities			
Net income for the reporting period		38,386	104,817
Adjustments to cash flows from non-cash items			
Depreciation		1,208	920
Amortisation		3,324	4,279
Investment income	5	(13,566)	(13,131)
Gain on investment assets		35,071	(42,129)
		<u>64,423</u>	<u>54,756</u>
Working capital adjustments			
Increase in debtors	14	(82,925)	(650)
Increase in creditors	16	26,343	17,998
Increase in deferred income	17	18,298	1,968
		<u>26,139</u>	<u>74,072</u>
Cash flows from investing activities			
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
		<u>3,727</u>	<u>(2,014)</u>
Net cash flows from investing activities			
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		<u>252,728</u>	<u>222,862</u>

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

	Unrestricted funds General £	Restricted funds £	Total 2022 £
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
	464,273	66,500	530,773

Archives and Records Association (UK and Ireland)

Notes to the Financial Statements

Year Ended 30 September 2022

	Unrestricted funds General £	Restricted funds £	Total 2021 £
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 funds General £	Total funds £
Sponsorship income	332	332
Total for 2022	<u>332</u>	<u>332</u>
Total for 2021	<u>7,750</u>	<u>7,750</u>

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Income from dividends;			
Dividends receivable from other listed investments	13,047	100	13,147
Interest receivable and similar income;			
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 funds General £	Restricted funds £	Total 2021 £
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>

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
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 maintenance costs	6,973	-	6,973	32,493
Preservation & Conservation 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 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 funds General £	Restricted funds £	Total 2022 £	Total 2021 £
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 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 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 £	2021 £
Staff costs during the year were:		
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 No	2021 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 £	Total £
Cost		
At 1 October 2021	33,033	33,033
Additions	8,995	8,995
At 30 September 2022	42,028	42,028
Amortisation		
At 1 October 2021	23,124	23,124
Charge for the year	3,324	3,324
At 30 September 2022	26,448	26,448
Net book value		
At 30 September 2022	15,580	15,580
At 30 September 2021	9,909	9,909

Charitable company

	Software £	Total £
Cost		
At 1 October 2021	33,033	33,033
Additions	8,995	8,995
At 30 September 2022	42,028	42,028
Amortisation		
At 1 October 2021	23,124	23,124
Charge for the year	3,324	3,324
At 30 September 2022	26,448	26,448
Net book value		
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

	Furniture and equipment £	Total £
Cost		
At 1 October 2021	23,726	23,726
Additions	844	844
Disposals	<u>(6,127)</u>	<u>(6,127)</u>
At 30 September 2022	<u>18,443</u>	<u>18,443</u>
Depreciation		
At 1 October 2021	20,350	20,350
Charge for the year	1,208	1,208
Eliminated on disposals	<u>(6,127)</u>	<u>(6,127)</u>
At 30 September 2022	<u>15,431</u>	<u>15,431</u>
Net book value		
At 30 September 2022	<u>3,012</u>	<u>3,012</u>
At 30 September 2021	<u>3,376</u>	<u>3,376</u>

Archives and Records Association (UK and Ireland)

Notes to the Financial Statements

Year Ended 30 September 2022

Charitable company

	Furniture and equipment £	Total £
Cost		
At 1 October 2021	23,726	23,726
Additions	844	844
Disposals	(6,127)	(6,127)
At 30 September 2022	18,443	18,443
Depreciation		
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
Net book value		
At 30 September 2022	3,012	3,012
At 30 September 2021	3,376	3,376

13 Fixed asset investments

Group

	2022 £	2021 £
Other investments	425,678	460,749

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 October 2021	460,749	460,749
Revaluation	(35,071)	(35,071)
At 30 September 2022	425,678	425,678
Net book value		
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 £	2021 £
Other investments	425,678	460,749

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 October 2021	1	1
At 30 September 2022	1	1
Net book value		
At 30 September 2022	1	1
At 30 September 2021	1	1

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 October 2021	460,749	460,749
Revaluation	(35,071)	(35,071)
At 30 September 2022	425,678	425,678
Net book value		
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 2021 £	2022 £	Charity 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 £	Group 2021 £	2022 £	Charity 2021 £
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 £	Group 2021 £	2022 £	Charity 2021 £
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 £	2021 £
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 October 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 September 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	489,958	477,840	(435,236)	(34,786)	497,776
Restricted funds					
Ellis fund	6,230	331	-	(285)	6,276
The National Archives Grant	64,687	66,500	(35,978)	-	95,209
Total restricted funds	70,917	66,831	(35,978)	(285)	101,485
Total funds	560,875	544,671	(471,214)	(35,071)	599,261

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 September 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted income fund	403,603	400,780	(356,267)	41,842	489,958
Restricted funds					
Ellis fund	5,837	106	-	287	6,230
The National Archives Grant	46,618	73,000	(54,931)	-	64,687
Total restricted funds	52,455	73,106	(54,931)	287	70,917
Total funds	456,058	473,886	(411,198)	42,129	560,875

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
	General	Other	30 September
	£	£	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
	General	Other	30 September
	£	£	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).