

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Arlis UK and Ireland:
The Art Libraries Society of the United
Kingdom and Ireland

Kenneth Morris Limited
1 Aston Court
Bromsgrove Technology Park
Bromsgrove
Worcestershire
B60 3AL

Arlis UK and Ireland:
The Art Libraries Society of the United
Kingdom and Ireland

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for the Year Ended 31 December 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Society was formed for the promotion of visual arts librarianship through professional development activities and the exchange of documentation and publications and giving of small grants. There have been no changes to this policy throughout the year.

Significant activities

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The Society undertakes the following significant activities:

- Subscription services
- Art Libraries Journal
- Training and development events
- Annual conference

Grants

The ARLIS/UK & Ireland Research Awards are funded by ARLIS and the generosity of an anonymous donor with the purpose of supporting librarians, archivists and curators in the fields of art, architecture and design to undertake research activities (potentially including travel and study).

The awards are annually and may be used for any purpose related to the research of the applicant. The awards are open to all members (either personal or institutional) of ARLIS/UK & Ireland.

The Global Majority Scholarship was introduced in 2022 to cover the scholarship course fees for the successful applicant(s) undertaking a UK accredited Library, Information or Archive Studies postgraduate qualification to help address the under representation of library workers from Cultural, Racial and Ethnic diversity backgrounds within art librarianship. The budget for the Scholarship is agreed annually by ARLIS Council. In the financial year ending 31st December 2023 Arlis Council approved payment of 2 awards for a total of £17,000.

The Annual Conference Student Award is open to full-time or part-time students working for a first degree or post-graduate qualification in librarianship and information studies. It is not essential that applicants are current members of ARLIS/UK & Ireland. The purpose of this award is to enable one student per year to attend the ARLIS/UK & Ireland annual conference free of charge.

The Annual Conference International Delegate Award exists to encourage attendance and participation in the Annual Conference for art information professionals who reside outside the UK & Ireland. The recipient receives a free conference place.

This is in addition to a reciprocal arrangement with ARLIS/NA to offer a fee-waiver to the reciprocal Chair/President or a representative to attend each other's annual Conference.

International role

ARLIS is committed to playing a key international role in accordance with its stated aim: To increase contacts and co-operation with art librarians nationally and internationally.

To achieve this aim financial support is, as far as possible, made available to an ARLIS member who:

1. Acts as an official ARLIS representative at an event abroad.
2. Presents a paper on behalf of ARLIS at a conference abroad.
3. Participates actively in meetings abroad on behalf of ARLIS (e.g. IFLA Section of Art Libraries Standing Committee).

OBJECTIVES AND ACTIVITIES

Volunteers

The society relies on the assistance of volunteers, essentially its members, to serve in its ruling body called Council and as Officers and Trustees and on committees and working parties, edit its publications, and organise short courses and the annual conference.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

All activities are classed as charitable during the year.

FINANCIAL REVIEW

Principal funding sources

The Society's main funding sources are its members via subscriptions, including subscription to the Art Libraries Journal, attendance on courses and at the annual conference.

Reserves policy

The Society retains reserve at current levels in order to fund special projects for the benefit of art librarianship.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, our constitution, the Society was formed under deed in 1969 and became a registered charity on 19th April 1995.

Recruitment and appointment of new trustees

Trustees are recruited by election. Once appointed they will be eligible for re-election annually provided that no trustee shall hold office for more than six consecutive years. On expiration of such a period, one further year must elapse before any former trustee shall be eligible for re-election.

Organisational structure

The day to day management is performed by volunteers including Officers/Trustees, members of current Committees, Council members and other volunteers.

Policy and strategic decisions are made by the Council at regular meetings.

Related parties

Subscription income is generated from members of the society. Trustees are unpaid but are entitled to reimbursement of expenses.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1048642

Principal address

National Art Library
Victoria & Albert Museum
Cromwell Road
South Kensington
London
SW7 2RL

Arlis UK and Ireland:
The Art Libraries Society of the United
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Report of the Trustees
for the Year Ended 31 December 2023

Trustees

Ms R Law Membership Secretary
Ms M Peters Honorary Secretary
G Heffernan Honorary Treasurer
J Jenkins Chair

Independent Examiner

Kenneth Morris Limited
1 Aston Court
Bromsgrove Technology Park
Bromsgrove
Worcestershire
B60 3AL

Bankers

NatWest
124 High Street
Bromsgrove
Worcestershire
B61 8HJ

Approved by order of the board of trustees on 30 April 2024 and signed on its behalf by:

Trustee

Independent Examiner's Report to the Trustees of
Arlis UK and Ireland:
The Art Libraries Society of the United
Kingdom and Ireland

Independent examiner's report to the trustees of Arlis UK and Ireland: The Art Libraries Society of the United Kingdom and Ireland

I report to the charity trustees on my examination of the accounts of Arlis UK and Ireland: The Art Libraries Society of the United Kingdom and Ireland (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

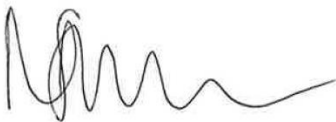
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



R S Waller

Kenneth Morris Limited
1 Aston Court
Bromsgrove Technology Park
Bromsgrove
Worcestershire
B60 3AL

30 April 2024

Arlis UK and Ireland:
The Art Libraries Society of the United
Kingdom and Ireland

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Subscriptions	3	2,979	-	2,979	3,012
Art Libraries Journal		29,059	-	29,059	18,241
Annual conference		7,135	-	7,135	-
Charitable		5,400	-	5,400	1,641
Investment income	2	<u>2,165</u>	<u>-</u>	<u>2,165</u>	<u>411</u>
Total		<u>46,738</u>	<u>-</u>	<u>46,738</u>	<u>23,305</u>
EXPENDITURE ON					
Charitable activities					
Other charitable activities	4	7,600	-	7,600	5,578
Annual conference		10,879	-	10,879	1,739
Short courses		306	-	306	-
Governance costs		-	-	-	1,584
Awards		<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>11,000</u>
Total		<u>38,785</u>	<u>-</u>	<u>38,785</u>	<u>19,901</u>
NET INCOME		7,953	-	7,953	3,404
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>114,785</u>	<u>-</u>	<u>114,785</u>	<u>111,381</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>122,738</u></u>	<u><u>-</u></u>	<u><u>122,738</u></u>	<u><u>114,785</u></u>

The notes form part of these financial statements

Arlis UK and Ireland:
The Art Libraries Society of the United
Kingdom and Ireland

Statement of Financial Position
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	8	-	-	-	50
Investments	9	25,000	-	25,000	25,000
Cash at bank		<u>108,024</u>	<u>-</u>	<u>108,024</u>	<u>99,305</u>
		133,024	-	133,024	124,355
CREDITORS					
Amounts falling due within one year	10	<u>(10,286)</u>	<u>-</u>	<u>(10,286)</u>	<u>(9,570)</u>
NET CURRENT ASSETS		<u>122,738</u>	<u>-</u>	<u>122,738</u>	<u>114,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>122,738</u>	<u>-</u>	<u>122,738</u>	<u>114,785</u>
NET ASSETS		<u>122,738</u>	<u>-</u>	<u>122,738</u>	<u>114,785</u>
FUNDS					
Unrestricted funds	12			<u>122,738</u>	<u>114,785</u>
TOTAL FUNDS				<u>122,738</u>	<u>114,785</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2024 and were signed on its behalf by:

Trustee

Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Society. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Arlis UK and Ireland:
The Art Libraries Society of the United
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,409	214
National Savings Bond income	<u>756</u>	<u>197</u>
	<u>2,165</u>	<u>411</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Personal memberships	2,979	3,012
Institutional journal & subscriptions	29,059	18,241
Annual conference	7,135	-
Grants	1,000	1,000
Other publications & monograph sales	-	169
Conference sponsorship & advertising	4,400	-
Events	<u>-</u>	<u>472</u>
	<u>44,573</u>	<u>22,894</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Research Award	<u>1,000</u>	<u>1,000</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Other charitable activities	5,962	1,638	7,600
Annual conference	10,879	-	10,879
Short courses	306	-	306
Awards	<u>20,000</u>	<u>-</u>	<u>20,000</u>
	<u>37,147</u>	<u>1,638</u>	<u>38,785</u>
		2023	2022
Grants Paid			
Research Awards		3,000	-
Global Majority Scholarship Awards		17,000	11,000

5. SUPPORT COSTS

Other charitable activities	Governance costs £ <u>1,638</u>
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6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Subscriptions	3,012	-	3,012
Art Libraries Journal	18,241	-	18,241
Charitable	1,641	-	1,641
Investment income	411	-	411
Total	<u>23,305</u>	<u>-</u>	<u>23,305</u>
EXPENDITURE ON			
Charitable activities			
Other charitable activities	5,578	-	5,578
Annual conference	1,739	-	1,739
Awards	11,000	-	11,000
Governance costs	1,584	-	1,584
Total	19,901	-	19,901
NET INCOME	3,404	-	3,404
RECONCILIATION OF FUNDS			
Total funds brought forward	111,381	-	111,381
TOTAL FUNDS CARRIED FORWARD	<u>114,785</u>	<u>-</u>	<u>114,785</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	<u>-</u>	<u>50</u>

9. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Unlisted investments	<u>25,000</u>	<u>25,000</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,583	1,470
Other creditors	<u>8,703</u>	<u>8,100</u>
	<u>10,286</u>	<u>9,570</u>

11. SECURED DEBTS

Bank overdrafts only exist on paper as funds are automatically transferred from deposit accounts to cover outgoing payments when they arise.

12. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	114,785	7,953	122,738
	<u>114,785</u>	<u>7,953</u>	<u>122,738</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,738	(38,785)	7,953
	<u>46,738</u>	<u>(38,785)</u>	<u>7,953</u>

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	111,381	3,404	114,785
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>111,381</u>	<u>3,404</u>	<u>114,785</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,305	(19,901)	3,404
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>23,305</u>	<u>(19,901)</u>	<u>3,404</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	111,381	11,357	122,738
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>111,381</u>	<u>11,357</u>	<u>122,738</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,043	(58,686)	11,357
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>70,043</u>	<u>(58,686)</u>	<u>11,357</u>

13. CONTINGENT LIABILITIES

There were no material contingent liabilities at the year end.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.