

**The Scottish Records Association (SC008896)**

**Cash and Bank Movement for the year ended 31 July 2025**

	<b>2025</b> £	<b>2024</b> £
<b>Balances at 1 August 2024</b>		
Bank of Scotland - Treasurer's Deposit Account	<b>5,433.53</b>	5,366.84
Bank of Scotland - Treasurer's Current Account	<b>11,432.52</b>	11,518.89
<b>Total Opening Cash and Bank Balances</b>	<b>16,866.05</b>	16,885.73
<b>Balances at 31 July 2025</b>		
Bank of Scotland - Treasurer's Deposit Account	<b>5,485.76</b>	5,433.53
Bank of Scotland - Treasurer's Current Account	<b>14,906.84</b>	11,432.52
<b>Total Closing Cash and Bank Balances</b>	<b>20,392.60</b>	16,866.04
<b>Net Movements of Funds</b>	<b>3,526.55</b>	(19.69)

I certify that the foregoing accounts represent a true abstract of the intromissions of the Scottish Records Association for the year ended 31 July 2025.

**Stuart T Gow  
Chartered Accountant  
Aberdeen**

**28 October 2025**

**The Scottish Records Association (SC008896)**

**Income and Expenditure Statements for the year ended 31 July 2025**

		<u>2025</u>	<u>2024</u>
<b><u>Income</u></b>			
Subscriptions	2	<b>3,839.73</b>	4,219.45
Publications	3	<b>1,802.77</b>	1,365.97
Conferences and visits	4	<b>1,504.50</b>	895.00
Interest received	5	<b>52.23</b>	66.69
<b>Total Income</b>		<b>7,199.23</b>	6,547.11
<b><u>Expenditure</u></b>			
Administration	6	<b>487.64</b>	1,117.49
Publications	3	<b>955.49</b>	4,371.77
Conferences and visit outlays	4	<b>2,229.55</b>	1,077.54
<b>Total Expenditure</b>		<b>3,672.68</b>	6,566.80
<b>Excess/ (Shortfall) of Income over Expenditure</b>		<b>3,526.55</b>	(19.69)

# The Scottish Records Association (SC008896)

## Income and Expenditure Statements for the year ended 31 July 2025

### Notes

#### 1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (As amended).

	<u>2025</u>	<u>2024</u>
<b>2. Subscriptions</b>		
Individual	<b>2,700.51</b>	1,886.45
Institutional	<b>1,139.22</b>	2,333.00
	<b>3,839.73</b>	4,219.45

#### 3. Publications

##### **Income**

Journal (including sponsorship)	<b>1,802.77</b>	1,365.97
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##### **Expenditure**

Journal	<b>379.15</b>	3,869.27
Retour	<b>576.34</b>	502.50
	<b>955.49</b>	4,371.77

<b>Excess/ (Shortfall) of Income over Expenditure</b>	<b>847.28</b>	(3,005.80)
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**Income and Expenditure Statements for the year ended 31 July 2025**

**4. Conferences and visits**

Income	<b>1,504.50</b>	895.00
Expenditure	<b>(2,229.55)</b>	(1,077.54)
<b>Shortfall of Income over Expenditure</b>	<b>(725.05)</b>	(182.54)

**5. Interest received**

Premier Account	<b>52.23</b>	66.69
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**6. Administration**

Postage	<b>94.19</b>	661.19
Stationery	<b>108.29</b>	-
Website	<b>250.16</b>	371.30
Miscellaneous	<b>35.00</b>	85.00
	<b>487.64</b>	1,117.49