

**Business Archives Council of Scotland**

**BUSINESS ARCHIVES COUNCIL OF SCOTLAND  
SC005256**

**ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR TO 31<sup>st</sup> MARCH 2023**

**Business Archives Council of Scotland**

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# **Business Archives Council of Scotland**

## **General Information**

The Business Archives Council of Scotland is a Registered Charity, Scottish Charity Number SCO 020565. It was established in 1960 and is governed by constitution.

The Council is controlled by an Executive Committee comprising: -

### **Executive Committee**

Anthony Slaven	Honorary President
Amanda Noble	Convenor - Lloyds Banking Group Archives
Kiara King	Deputy Convenor – The Ballast Trust
Robert M Sim	Honorary Treasurer
Samantha Case	Honorary Secretary – Bacardi, John Dewar & Sons Limited
Cheryl Traversa	Honorary Secretary – The Macallan
Rachael Muir	Business Archives Surveying Officer for Scotland
Dawn Sinclair	Communications Officer – Harper Collins Archive
Karyn Williamson	Events Officer – Standard Life Aberdeen
Dr Alison Rosie	National Register of Archives for Scotland
Professor Ray Stokes	University of Glasgow
Andrew MacGregor	Capturing the Energy, University of Aberdeen
Dr Kirsten Kininmonth	University of Glasgow
Dr Ying Ding	University of the West of Scotland
Dr Christopher Cassells	National Library of Scotland
Rosemary Hall	NatWest Group Archives

### **Principal Officers**

President	Anthony Slaven
Convenor	Amanda Noble
Deputy Convenor	Kiara King
Journal Editor	Vacant
Honorary Treasurer	Robert M Sim
Honorary Secretary	Cheryl Traversa
Communications Officer	Dawn Sinclair
Events Officer	Karyn Williamson
Surveying Officer	Rachael Muir

The Council has no premises of its own but correspondence may be addressed to: -

**Business Archives Council of Scotland**  
**c/o Business Records Centre**  
**University of Glasgow**  
**77-87 Dumbarton Road**  
**Glasgow G11 6PW**

The Council's principal bankers are:

**Clydesdale Bank Plc**  
**30 St Vincent Place**  
**Glasgow G1 2HL**

The Council's Independent  
Examiner is:

**Professor Raymond Stokes**  
**Professor of Business History**  
**University of Glasgow**

## **Business Archives Council of Scotland**

### **Objects**

The Business Archives Council of Scotland is an independent archive body concerned with the active preservation and study of Scottish business records.

It is a registered charity funded by the subscriptions of Members and donations from Scottish businesses.

The Council deals specifically with the preservation of Scottish business archives, broadly defined to include corporate and professional bodies and associations, and the promotion of their study.

Its defined Objects are:

- (a) to advance education in business and economic history through the study of business archives.**
- (b) to advance Scottish Heritage and culture through the identification and preservation of the historical records of business enterprises in Scotland.**

### **Statement of the Executive Committee's Responsibilities**

The Executive Committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Council and of the surplus or deficit of the Council for that period. In preparing those financial statements the Executive Committee are required to: -

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Council will continue to operate.

**The Executive Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council and to enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.**

### **Strategic Aims**

Since its establishment in 1960 the Business Archives Council of Scotland has been concerned with the active preservation of the records of Scottish business and industry. More recently it has played a key role in developing a strategic framework to support Scottish business records primarily through the publication and implementation of *the National Strategy for Business Archives in Scotland* between 2010 and 2016.

Today the Council continues to work within a framework of action areas identified by the National Strategy as necessary to sustain, advance and improve the situation of business archives in Scotland. We aim to connect all those – both individuals and organisations – with an interest in Scottish business history and business archives in a way which:

- Develops communication, partnerships and networks between those responsible for the management and use of business archives.
- Increases awareness of business archive collections and access to them.

Provides leadership, education and training to improve the capability of business archive custodians.

## **Business Archives Council of Scotland**

### **Review of the Year to 31 March 2023**

#### **Membership**

BACS membership been consistent in 2022/2023 engaging with stakeholders across Scotland. Membership currently stands at 138, and includes 13 Corporate, 33 Institutional and 79 Individual members as well as some complimentary members.

The membership of the executive committee remained largely unchanged through the year though we were joined by Rosemary Hall from NatWest Group Archives. Rosemary is currently supporting Robin Sim in his Treasurer role and will take over when Robin retires from the committee in 2024.

#### **Events**

Our AGM took place as part of our annual conference held on 24 November 2022. The conference was kindly hosted by ABRDN at their George Street office in Edinburgh with sponsorship by TownsWeb Archiving. The Conference on the theme of Back to Basics - Business Archives in the wake of the pandemic was our first in-person event since 2019, it proved very successful and offered a great opportunity for networking. We would like to thank everyone who supported the event. During the year we also hosted four virtual Corporate Connection events on diverse and inclusive practice in business and in archives, environmental sustainability, digital preservation in business archives and fundraising for business archives.

In November 2022 it was announced that the International Council of Archives – Section on Business Archives was hosting their annual Conference in Edinburgh at Johnnie Walker, Princes Street. BACS have contacted the organisers offering local assistance and support. We are excited the conference is coming to Scotland and see it as a great way to shine a light on our wonderful business archives sector.

#### **Journal**

Vol 33 of our journal *Scottish Business and Industrial History* was sent out to members in January 2023. The issue was largely a 60<sup>th</sup> anniversary journal for BACS with most articles reflecting on the work of the Council throughout these six decades. During the year the Executive Committee also entered into partnership with TownsWeb Archiving who have kindly offered to provide us with a website to share copies of the journal online using their PastView platform. This should be available to members late 2023. Discussions on the future of the journal have begun and views of the membership will be sought throughout 2023 with plans for a relaunch in 2024.

#### **Partnership**

During the year the Executive Committee has been in discussions with the Business Archives Council, our sister organisation in England, to look for areas of potential co-operation. We have agreed to join forces to present a new event series – Business Bites. It replaces our Corporate Connections events and aims to encourage conversations, bringing together the small community of business archivists and custodians of business archives across the UK, many of whom work alone, to share our experiences. Regular online talks will be held every second month. Anything and everything business archives will be openly discussed among friends. We have also begun discussions around a joint conference on a 2-year pilot to be held in London in 2023 and Scotland in 2024.

## **Business Archives Council of Scotland**

### **Business Archives Surveying Officer**

BACS continues to support the work of the Business Archives Surveying Officer in Scotland and the current officer Rachael Muir sits on the Executive Committee. Funded by the Business Archives Council of Scotland

Ballast Trust and the National Records of Scotland the Business Archives Surveying Officer for Scotland is responsible for surveying, rescuing and promoting business archives in Scotland. A report from the Surveying Officer is included in this report.

**Amanda Noble, Convenor**

### **Annual Report of the Surveying Officer**

The last twelve months have been a busy year for the Surveying Officer, as we saw businesses return to a new normal, and happy to have visitors return onsite once again. This meant a return to travel for surveying and consultancy purposes, and a number of businesses and organisations approached for the first time.

The first half of the year saw the completion of Fieldwork: Mapping Scotland's Business Archives which included a final analysis and gathering of data from previous surveys conducted by both the National Register of Archives for Scotland, and Business Archives Council for Scotland, which has helped us to understand more about the current status of business surveying in Scotland. It has provided us with a much more developed and thorough list of businesses and industries to approach in the coming years. The round-up included a trip to Broughty Ferry and Elgin to visit bakeries and a textile mill, as well as travel to Dumfries & Galloway to revisit an agricultural membership organisation.

One area of data that was clear from Fieldwork was the need to diversify the industries, communities and regions that are being surveyed in 21st century Scotland. Therefore at the start of 2023, the Surveying Officer turned her attention to a thematic survey focussed on the Scots-Italian community. Ice cream parlours are a major staple across the UK's high streets, with many dating back to the Italian migration to Scotland in the early and mid-twentieth century. A thematic survey of notable ice cream parlours and manufacturers was conducted in Jan 2023, and so far results are on track to show a 25% response rate from those businesses that were contacted.

Looking at the communities we survey also includes ensuring we represent all of Scotland's regions where possible. This led to the Surveying Officer developing a pilot partnership with the archivist of Comhairle nan Eilean Siar based in Stornoway on the isle of Lewis. Along with the archivist's local knowledge, the Surveying Officer developed a list of notable businesses in the Stornoway area, with two surveys then conducted including a solicitor's office. It is hoped that the format of a regional pilot will continue as part of the Surveying Officer's work as it provided a great opportunity to gain local knowledge, but also to offer the services of the Surveying Officer to local-authority colleagues that hasn't been possible before.

## **Business Archives Council of Scotland**

This year has also included the launch of a thematic survey of Scotland's bakery sector, that involved contacting more than thirty bakeries all of a varying size, and many fourth and fifth generation family businesses. This resulted in a 15% response rate which was a positive outcome, as the usual response rate from businesses to the offer of a survey hovers around 5-10% in most cases. This national survey also involved the Scottish Association of Master Bakers, the sector's professional membership body which provided a further opportunity to reach other businesses in the sector.

Over the course of the year, the Surveying Officer has also been able to provide practical opportunities for those interested in surveying and the business archive sector. Following on from a successful survey last year of Scotland's Garden Scheme which was undertaken as part of Fieldwork, the Surveying Officer has been successful in recruiting a student from the University of Dundee to undertake the cataloguing of the charity's archive. This project is providing a unique opportunity of practical hands-on experience in the sector, whilst also ensuring the collection is findable and ready for transfer to a suitable repository in the near future. A second student placement is due to begin in April 2023.

The Surveying Officer continues to provide consultancy services to a number of businesses, including further research recently being undertaken for the Loch Lomond Group, as well as completing a long-term cataloguing project for the Stornoway Trust, and supporting The Macallan in developing a product timeline.

Rachael also plans to launch a thematic survey later in the year focusing on businesses and organisations relating to the outdoor economy and natural environment in Scotland. It is hoped there will be strong uptake from those in the sector due to the rich heritage of many of the businesses and conservation groups working in the area, as well as the fact that Fieldwork has shown that few have had record surveys completed in the past. A focus on developing a methodology for surveying digital records also continues as the Surveying Officer works with Edinburgh City Archives on the processing of the TIE collection.

The Surveying Officer has also continued to work as the lead representative for Scotland on the UK Crisis Management Team. The team has existed since 2009 to organise agreed responses to business archives under threat and to monitor and assist in steering records at risk into suitable homes. This year there have been 7 cases listed below that the Crisis Management Team investigated in Scotland, including ongoing work being given to the University of Aberdeen archivist and Business Archives Council to support the identification and transport of historical records held at Stoneywood Mill.

### **Crisis management and records-at-risk cases:**

- M & Co, Clothing Retailer, Paisley, 1934/1953-2022.

BASO has contacted liquidators on several occasions but no response.

## **Business Archives Council of Scotland**

- Scottish Youth Theatre, Charity, Glasgow, 1976-Present.  
Collection surveyed and records transferred to University of Glasgow as part of Scottish Theatre Archive.
  - Scottish Amicable Life Assurance Society, Insurance, Stirling, 19th century-2022.  
Collection surveyed and records transferred to University of Glasgow. Cataloguing post for this collection planned for 2023.
  - Stoneywood Mill, Aberdeenshire  
Owners Arjowiggins entered administration in 2022. BASO has been liaising with Aberdeen University and CMT as part of a UK wide working group to secure records relating to several sites. The Scottish records have been identified, and are awaiting transfer. A home is still waiting to be confirmed for English-related records, with a bid having been submitted to the TNA Records-at-Risk fund.
  - Film house, Edinburgh.  
Offer of survey by BASO, but NLS undertook survey at Edinburgh site. BASO liaised with staff at Aberdeen site but no records identified of note so survey not required. Archive transferred to the National Library of Scotland.
  - R S McColls , newsagents, Glasgow, 1901  
BASO liaised with administrators and staff, but it was confirmed that there were no surviving historical records.
  - Caledonian Brewery, Edinburgh, 1869-2022.  
Collection surveyed, a mix of archive records and objects identified. Colleagues at University of Glasgow collected archival material to join an existing collection for brewery as part of Scottish Brewing Archive. Able to contact museum colleagues at National Museums Scotland and Edinburgh City Museums who also visited and have indicated an interest in some of the objects.
- Record surveys, advice and consultancy:**
- Anderson Macarthur, solicitors, Stornoway, 1897-present  
Survey completed and recommendations report sent. Conducted as part of regional pilot with Tasglann nan Eilean archivist.
  - Ashers Bakery, bakery, Nairn, 1877-present  
Survey completed and recommendations report sent.
  - Dumfries and Lockerbie Agricultural Society, professional membership, Annan, 1962-present  
Survey completed and recommendations report sent.
  - Dunblane Bowling Club, sports club, Dunblane, 1822-present  
Survey completed and recommendations report sent. Deposit of records to Stirling Council Archive likely in second half of 2023.



## **Business Archives Council of Scotland**

- Edinburgh Dog and Cat Home, charity, Edinburgh, 1883/84-present  
Survey completed and recommendations report sent. BASO to undertake historical research as part of their upcoming 140th anniversary.
- Equi's Ice Cream, ice cream manufacturer, Rutherglen, 1922-present  
Survey completed and report to be sent, March 2023
- Fairfield Heritage, Glasgow  
Survey completed.
- Glasgow and South Western Railway Association, Kilmarnock  
Survey completed.
- Glenmorangie, distillery, Livingston, 1843-present  
Engagement visit undertaken and recommendations report sent. Job description drawn up and provided but not able to progress.
- Goodfellow & Steven, bakery, Broughty Ferry, 1897-present  
Two survey visits and student cataloguing placement arranged. Due to begin in April 2023.
- Grand Lodge of Scotland, freemasonry, Edinburgh, 1736-present  
Survey completed and recommendations report sent. Interested in developing a Collections Manager role. BASO providing advice where required.
- Heineken Office  
Surveyed a large number of historical artefacts requiring transfer. BASO managed to arrange an uplift with Edinburgh Museums and Galleries.
- J Milne and Sons, auctioneers, Aberdeen, 1867-present  
Engagement and advice visit to take place March 2023.
- John Gordon & Son, sawmill and timber merchants, Nairn, 1862-present  
Repackaging and further processing undertaken to build on first survey visit.
- Johnstons of Elgin, textile mill, Elgin, 1797-present  
Engagement visit undertaken and recommendations report sent. Interested in archivist role but no response to report.
- JR Miller collection: currently held by the Moving Image Archive, National Library of Scotland (records relate to STV)  
Advice given to NLS colleagues. Final decision on future cataloguing of collection to be reached.
- Kays Curling, manufacturer and retailer, Ayrshire, 1851-present  
Survey completed and recommendations report sent.

## **Business Archives Council of Scotland**

- Macfarlane & Co, solicitors, Glasgow, 1971-2022  
Surveyed prior to closure. Records deposited with Glasgow City Archives.
- Queens Park Bowling Club, sports club, Glasgow, 1866-present  
Records surveyed as part of thematic survey with Bowls Scotland lead.  
Recommendations report sent and records repackaged.
- Scottish Amicable Archive  
BASO assisted with move to Scottish Business Archive at Glasgow University
- Scottish Association of Bakers, professional body, Edinburgh/Dunfermline, 1891-present  
Survey completed and recommendations report sent.
- Scottish Youth Theatre, charity, Glasgow, 1976-2022  
Survey completed and recommendations report sent. Records transferred to Scottish Youth Theatre at University of Glasgow.
- Society of Occupational Therapists, professional body, Edinburgh, 1932-1974  
Survey completed and recommendations report to be sent March 2023. Currently held at Queen Margaret University.
- St Johnstone Football Club, sports club, Perth, 1884-present  
Survey completed and recommendations report sent.
- Stornoway Port Authority, harbour, Stornoway, Isle of Lewis, 1865-present  
Survey completed and recommendations report sent. Conducted as part of regional pilot with Tasglann nan Eilean archivist.
- Thomas Thomson, flax and jute mill, Blairgowrie, 1820s  
Survey completed and recommendations report sent. Liaising with NRS Conservation Dept over solution and long-term plan due to poor condition of records, but no response received from record owners.
- Verrecchia's (The University Cafe), ice cream manufacturer, Glasgow, 1919-present  
Survey to be completed March 2023.
- Walkers Shortbread, baker, Aberlour, 1898-present  
Engagement visit only. Interested in archivist role but pending future decisions by company.
- William Hardie (artists), NLS collection  
Advice provided but transpired to be an object only collection with very little archive material so other suitable repositories and help suggested.

## **Business Archives Council of Scotland**

### **Financial Report**

The Council continues to support the work of undertaking Surveys of the records of all manner of business institutions in Scotland, as a result of which many records have been deposited with national, university and local authority archives. Most of those records are subsequently available to the general public. BACS does not itself directly employ any staff to carry out its work. The Surveying Officer, Rachael Muir, is based at the University of Glasgow, which institution together with the Ballast Trust generously support her work.

There was a surplus for the year of £498. The Council's main income is from the subscriptions from Members and the principal expenses are normally the publication of the journal *Scottish Business and Industrial History*, and the costs of the AGM and Joan Auld Lecture. There were no costs incurred in producing the journal during the period. Overall reserves of £8,780 are felt to be adequate for the Council to maintain its activities.

Charities Law and the Business Archives Council of Scotland's constitution require the Accounts of the charity to be independently examined. The Charities Accounts (Scotland) Regulations 2006 require this examination to be an audit by a Registered Auditor if the income or expenditure exceeds £100,000 in any financial year or in any of the two immediately preceding financial years. If these criteria are not met an Independent Examiner can make a simplified examination. The Business Archives Council of Scotland is, this year, deemed to require only an independent examination.

### **Independent Examiner**

**Professor Raymond Stokes has agreed to certify the Financial Statements.**

By order of the Executive Committee  
**Robert M Sim, Honorary Treasurer**  
**12 October 2023**

## Independent examiner's report on the accounts

### Section A Independent Examiner's Report

<b>Report to the trustees/ members of</b>	Business Archives Council Scotland		
<b>On accounts for the year ended</b>	31 <sup>st</sup> March 2023	<b>Charity no (if any)</b>	SCO020585
	<b>Set out on pages</b> 1-15		

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements:
  - to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
 have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:** Raymond Stokes **Date:** 6/11/2023

**Name:** RAYMOND STOKES

**Relevant professional qualification(s) or body (if any):** PROFESSOR OF BUSINESS HISTORY UNIVERSITY OF GLASGOW

**Address:** LILYBANK HOUSE, BOTE GARDENS  
GLASGOW  
GK 8RT

## Business Archives Council of Scotland

### Income and Expenditure Account for Period Ended 31st March 2023

	Year to 31st March 2023 £	Year to 31st March 2022 £
<b>Income</b>		
3 Grants and Donations	200	0
Current year Subscriptions	910	675
Miscellaneous	60	
PayPal Fees		0
	<u>1,170</u>	<u>675</u>
<b>Expenditure</b>		
4 Administration Expenses	172	340
Donation	500	
<b>Operating (Loss) / Gain</b>	<u>498</u>	<u>335</u>
Interest Receivable	0	0
<b>(Loss) / Gain for Year</b>	<u>498</u>	<u>335</u>

There were no recognised gains or losses other than those included in the Income and Expenditure Account.

The above Income and Expenditure Account relates entirely to continuing operations.

The Notes attached form part of the Financial Statements.

**Business Archives Council of Scotland**

**Balance Sheet  
as at 31st March 2023**

	2023	2022
	£	£
<b>Current Assets</b>		
Cash	-	-
Bank Balance	<b>8,280</b>	<b>7,783</b>
Debtors Grant Receivable PayPal Receivables		
	<u><b>8,280</b></u>	<u>7,783</u>
 <b>Creditors - Amounts falling due within 1 year</b>		
Creditors	<b>0</b>	0
Accruals	<u><b>0</b></u>	<u>0</u>
2 Total Net Assets	<u><u><b>8,280</b></u></u>	<u><u>7,783</u></u>
 <b>General Fund (Unrestricted)</b>		£
Balance at start of Year	<b>7,783</b>	7,448
(Loss) / Surplus in year	<b>498</b>	335
Balance carried forward	<u><u><b>8,280</b></u></u>	<u><u>7,783</u></u>

Approved by the Executive Committee on ... 12th October 2023  
and signed on their behalf

..... Amanda Noble Convenor

..... Robert M Sim Honorary Treasurer

## Business Archives Council of Scotland

### Notes to the Financial Statement for Period Ended 31st March 2023

#### 1 Accounting Principles

Basis of preparation of Accounts

The Financial Statements are prepared under the historical cost convention on a going concern basis.

#### 2 Funds Held

The Funds are held to promote the objects of the Council.

#### 3 Grants and Donations and Consultancy Income

	Year to 31st March 2023 £	Year to 31st March 2022 £
Grants	0	0
Donations	200	0
	<u>200</u>	<u>0</u>

#### 4 Administration Expenses

	£	£
Postages		0
AGM Costs		0
Independent Accountant		0
Travel Expenses	150	0
Journal Printing and typing		0
Website design		0
Paypal fees	22	340
Conference costs		0
Filming		0
Donation to Ballast Trust		0
	<u>172</u>	<u>340</u>