



**Alexander Sloan**  
Accountants and Business Advisers

Charity registration number SC051077 (Scotland)

Company registration number 04492292 (England and Wales)

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**DIGITAL PRESERVATION COALITION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

# DIGITAL PRESERVATION COALITION

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Dr W Kilbride  
Dr J Bicarregui  
Mr K G Ashley  
Mr P L S Stokes  
Ms R M Maurer  
Ms K Murray  
Mr T Keefe  
Ms E Halvarsson  
Ms L Johnston  
Dr A L Wise (Appointed 14 April 2023)  
Ms M Donoghue (Appointed 14 April 2023)  
Ms V Plaine (Appointed 14 April 2023)

### Secretary and Executive Director

Dr W Kilbride

### Charity number (Scotland)

SC051077

### Company number

04492292

### Registered office

Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

### Auditor

Alexander Sloan  
180 St Vincent Street  
Glasgow  
G2 5SG

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# DIGITAL PRESERVATION COALITION

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# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 JULY 2023

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The Trustees present their annual report and financial statements for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, and "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**

The objects of the Digital Preservation Coalition (DPC) as described in its Articles of Association are 'the advancement of education, for the public benefit, concerning securing the preservation of, and access to, digital resources and an enduring global digital memory nationally and internationally; through research, strategic alliances and collaborative working.' The DPC's legal purpose is education.

#### **Aims**

The DPC is building a welcoming and inclusive global community, working together to bring about a sustainable future for our digital assets.

Our focus is digital preservation which we define as the series of managed activities necessary to ensure continued access to digital materials for as long as necessary, including all the actions required to maintain access beyond the limits of media failure, technological obsolescence or community change. We engage in and with any and all of the people, tools, services, agencies and activities that aid this purpose.

Digital preservation is an issue which all organizations must address, but from which everyone benefits through long term access to digital resources. In this context the DPC exists to provide a forum for shared knowledge, understanding, experience and standards to underpin good practice and protect valuable digital resources.

We enable our members to deliver resilient long-term access to digital content and services, helping them to derive enduring value from digital assets and raising awareness of the strategic, cultural and technological challenges they face.

DPC aims to:

- bring people together to share knowledge and experience from different points on the digital preservation journey;
- commission and publish focussed and peer reviewed guidance on specific topics and sharing it widely and freely;
- support users at all levels to develop good practice in digital preservation, and sharing these widely;
- raise awareness of digital preservation to ensure that it is addressed before it is too late;
- ensure that there are people capable of protecting digital resources through providing training and education both online and in person;
- enable attendance at conferences and training programmes by providing grants and funding;
- collaborate on specific topics that are challenging in multiple sectors;
- commission and conducting research and widely distributing the outcomes of that research;
- supporting the development of standards and good practice.

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

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### Activities

The DPC's activities are further delineated in our Articles of Association as follows:

- to secure the preservation of, and access to, digital resources and an enduring global digital memory nationally and internationally;
- to produce, provide and disseminate information on current research and practice in digital preservation;
- to train, build expertise, increase learning and expand the general pool of professionals skilled in digital preservation;
- to promote and develop services, technology and standards for digital preservation;
- to promote, advocate and raise awareness of digital preservation and related issues;
- to act as a representative voice of its members and make representation to national and international bodies on digital preservation;
- to forge strategic alliances with relevant agencies nationally and internationally, and work collaboratively together with other organisations to promote and advance digital preservation;
- to take all steps as may be deemed expedient, whether solely or in concert with others, to raise and encourage funding for digital preservation;
- to provide a common forum for the development and coordination of digital preservation strategies nationally and internationally;
- generally, to promote the interests of members as a whole and of digital preservation and the good practice in the management and access to digital resources and do such acts as may be incidental or conducive to the objects to the benefit of the Company and/or its members and/or their employees.

The implementation and arrangement of these activities are presented in a strategic plan which is renewed and agreed with members every 5 years.

### Significant Activities

The scope of the DPC and its activities are defined in six ways:

- **By our charitable objects:** the DPC is registered with the Offices of Scottish Charity Regulation (OSCR). We operate under the supervision of the regulator to deliver our charitable objects with respect to education and research for public benefit, and we do so in compliance with all statutes and expectations associated with the status of a charity.
- **By our members:** we invest considerable energy in framing a program that responds to members' needs. As the membership changes, so this scope will change through time.
- **By topic:** we define digital preservation as the managed activities necessary to ensure continued access to digital materials for as long as necessary, including all the actions required to maintain access beyond the limits of media failure, technological obsolescence or community change. We engage in and with any and all of the people, tools, services, agencies and activities that aid this purpose.
- **By sectors:** we are a cross-sector, inter-disciplinary body, open to all who need to ensure continuing access to digital content, irrespective of purpose.
- **By locale:** digital preservation is a global challenge, therefore we welcome memberships, partnerships and collaborations with agencies and individuals around the world. Our origins are as a joint endeavor between agencies in the UK and Ireland where the majority of our members are still situated; but we are active in 18 countries and 5 continents, with offices in the UK and Australia. By the end of 2027, we will have established offices more widely around the world as befits a global foundation.
- **By our values:** we maintain our neutrality with respect to solutions, approaches and vendors to protect the independence and value of our activities. Nonetheless neutrality does not imply exclusion from meaningful interaction, simply that engagement happens on our terms.

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

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### Strategy

The DPC operates under a Strategic Plan which is defined by our members and is renewed every five years. A new five year strategic was adopted from 1st August 2022, having been previously endorsed and developed in consultation with our members and stakeholders. This plan will define the DPC's activities until July 2027 and it sets five objectives:

- **Community:** The DPC is first and foremost a community and occupies a distinctive role within a highly dynamic, widely distributed and increasingly diverse network of practitioners and experts. Our activities will sustain and enable this community to collaborate and grow, and we will maintain and refresh the social infrastructure which helps the community cohere as it expands. In doing so, we will foster openness and challenge structural inequalities that constrain participation.
- **Advocacy:** The DPC represents the international digital preservation community and in this position will work towards a climate of public and institutional policy which is better informed and better inclined towards digital preservation. We will confront the cultures of short-termism and under-investment which undermine the maintenance of core digital and data infrastructures globally. With an emphasis on real world impacts of data loss, we will underline digital preservation as a necessary condition for accountability, transparency, reproducibility, creativity, commerce and witness for individuals and organizations of all kinds in the digital age.
- **Workforce Development:** Providing opportunities for our members to acquire, develop and retain competent and responsive workforces that are ready to address the challenges of digital preservation, we will provide tangible outcomes to our members through a broad range of outputs including resources to support professional development and recruitment, training content, grants to attend development opportunities, and frequent revision of the seminal resource The Digital Preservation Handbook.
- **Good Practice:** We will support our members towards greater maturity in digital preservation by delivering knowledge exchange, continuous improvement, horizon scanning, advice on standards, authoritative publications, and engaging and informative events. Recognizing the emergent nature of digital preservation, we will continue to monitor innovative technologies which challenge existing practice, and we will promote and amplify solutions which enable preservation. Recognizing the importance of maintenance, we will promote good practices in upkeep as well as innovation.
- **Accountable, Sustainable and Dynamic:** The DPC faces challenges of growth, ensuring we remain accountable to members and responsive to their needs, particularly as the scale of our activities expand. We cannot assume that structures which have served us well in the past remain fit for purpose in the future. Therefore, within a framework of continuous quality improvement, we will maintain and enhance our organizational functions and structures to ensure good governance. In doing so, we will demonstrate a commitment to members, to our values and to the greater good as laid down in the Articles of Association and our charitable objects.

### Success Criteria

Each of these five objectives, generates a broad workplan of activities, which in turn have a range of targets and criteria to measure success and impact ongoing.

The DPC uses a 'Continuous Quality Improvement' framework to measure success. Quality criteria are developed for each action in the DPC's workplan and agreed with the Representative Council formed from our full members. The workplan is then monitored explicitly by a series of Sub-Committees of the Board which meet every three months, with quality monitored, extended or adapted to meet changing circumstances and performance. Significant risk and opportunities are escalated to the Executive Board.

The DPC's success is most easily benchmarked against the total number of members and supporters involved in our work. This is a proxy measure of the value and relevance of our program for the wider digital preservation community. This is described in section 2 below.

The DPC's overall impact is most easily understood through an annual 'state of the art' assessment exercise in which members report the maturity of their digital preservation capability, and the progress they have made since the last year. The results are then aggregated to give a proxy measure of the changing capability across the entire community. This is also described in section 2 below.

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2023

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#### Objectives

The DPC operates with five strategic objectives in the period 2022-27:

- **Community**

The DPC is first and foremost a community and occupies a distinctive role within a highly dynamic, widely distributed and increasingly diverse network of practitioners and experts. Our activities will sustain and enable this community to collaborate and grow, and we will maintain and refresh the social infrastructure which helps the community cohere as it expands. In doing so, we will foster openness and challenge structural inequalities that constrain participation.

On behalf of our members, we will offer a warm welcome to all agencies and individuals with an interest in digital preservation, and we will provide an efficient and effective platform for meaningful and sustained professional exchange. The DPC will become the trusted venue where the digital preservation community meets, and we will be its collective voice when needed. This objective, to sustain and build the digital preservation community, is arguably the most important of all our objectives and is the foundation of all our ambitions.

- **Advocacy**

The DPC represents the international digital preservation community and in this position will work towards a climate of public and institutional policy which is better informed and better inclined towards digital preservation. We will confront the cultures of short-termism and under-investment which undermine the maintenance of core digital and data infrastructures globally. With an emphasis on real world impacts of data loss, we will underline digital preservation as a necessary condition for accountability, transparency, reproducibility, creativity, commerce and witness for individuals and organizations of all kinds in the digital age. We will document and assert the opportunities and capabilities derived from well-founded, and properly funded preservation infrastructures, including the permission to dispose which derive from them. In doing so we will empower our members and the digital preservation community globally, celebrating their achievements and building wider recognition for their work.

- **Workforce Development**

Providing opportunities for our members to acquire, develop and retain competent and responsive workforces that are ready to address the challenges of digital preservation, we will provide tangible outcomes to our members through a broad range of outputs including resources to support professional development and recruitment, training content, grants to attend development opportunities, and frequent revision of the seminal resource *The Digital Preservation Handbook*. We will also encourage the development of high-quality training by others and support training providers that seek to develop curricula in digital preservation. We will provide authoritative labor market intelligence for employers, students, and teachers alike, enhancing the relevance of training and extending the competence of staff. In this way, the DPC will become a global forum for detailed and timely knowledge exchange between members for the benefit of all. In line with our charitable objects these educational activities will support the wider digital preservation community both directly and indirectly.

- **Good Practice**

We will support our members towards greater maturity in digital preservation by delivering knowledge exchange, continuous improvement, horizon scanning, advice on standards, authoritative publications, and engaging and informative events. Recognizing the emergent nature of digital preservation we will continue to monitor innovative technologies which challenge existing practice, and we will promote and amplify solutions which enable preservation. Recognizing the importance of maintenance we will promote good practices in upkeep as well as innovation. We will be a partner and ally to all parties seeking to address gaps in preservation capability through targeted research and development, especially where these efforts manifestly enhance our members' own capacity.

- **Accountable, Sustainable and Dynamic**

The DPC faces challenges of growth, ensuring we remain accountable to members and responsive to their needs, particularly as the scale of our activities expand. We cannot assume that structures which have served us well in the past remain fit for purpose in the future. Therefore, within a framework of continuous quality improvement, we will maintain and enhance our organizational functions and structures to ensure good governance. In doing so, we will demonstrate a commitment to members, to our values and to the greater good as laid down in the Articles of Association and our charitable objects. We will expand and diversify our revenue streams whilst reducing cost and optimizing impact, a task enabled by the charitable status which will be embedded in our ongoing operations. We will be accountable to members who will guide and review our actions. We will plan in detail and with sufficient staff and financial resources to deliver. We will maintain and expand the core competencies of our staff and will ensure legal and regulatory functions are properly discharged, conducting an annual external audit to verify conformance and improve performance.

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

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### Values

The DPC's vision correlates closely to the UN Sustainable Development Goals of 'a better and more sustainable future for all people and the world by 2030'. We have explicitly mapped our values and objectives to these goals, both in what we do and the leadership we seek to provide. Members and colleagues who engage with the DPC should recognize our values in their experience of the DPC and may be asked to adopt them when working with us or interacting through us.

In all that it does, the DPC will:

- Care for our members, resources, people and environment
- Maintain neutrality in respect to solutions, approaches, sectors, suppliers and vendors
- Be open, transparent and accountable to members
- Amplify the needs and successes of our members
- Be open to all stakeholders with a presumption of positive intent
- Respond to the needs of members in the delivery of services
- Be authoritative, current and concise in all our publications and communications
- Be respectful, welcoming, inclusive and transparent in all our dealings
- Be evidence-led, making effective use of data in decision making

The DPC will act on its values and be transparent with respect to how they have been implemented by building these into our work plans and reporting explicitly to members about them.

### Social Investments

The DPC has no social investment activities.

### Grant Making policy

The DPC has a small grant making program called the Career Development Fund which supports training and professional development in digital preservation, especially for early career practitioners. This aligns with our charitable objects and our strategic objective on workforce development.

The program has two elements: Advertised Calls which provides access to training and development opportunities identified through the Workforce Development Sub-Committee; and Self-Identified Opportunities where members can address specific training needs with targeted opportunities. An application form and guidance are provided and criteria are published. Applications are assessed by a Sub-Committee of the members.

In the 2022-3 year this program accounted for around 15,000 GBP in expenditure.

### Volunteering

The work of the DPC is largely carried forward by paid staff. However, as a member-led charity we rely on member-volunteers on a variety of Committees and Executive Board to ensure good governance and relevance.

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

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### Achievements and performance

#### Principal achievements 2022-23

- **Outstanding Achievement of the Year: iPres 2022, 12th-16th September 2022**
- 649 delegates (437 in person, 212 online)
- Every continent except Antarctica Represented
- Five-day program running from 0730 -2000 each day
- 128 sponsored delegates and scholarships
- 331 authors
- 128 accepted submissions
- 14 site visits
- Digital Preservation Awards
- Launch of new strategic plan
- Civic Reception and Ceilidh
- Online program of 'conference+' activities
- Proceedings published on World Digital Preservation Day (3rd November)
  - **Community**
  - 85 Blog Posts (132 in previous year)
  - 54 News Articles (252 in previous year)
  - Weekly Digest to members
  - 312 posts to DPC-Discussion (346 in previous year), with a net increase of 103 new subscriptions (167 added, 64 removed)
  - 433 posts to Digital-Preservation (359 in previous year), with an increase of 765 subscriptions (882 added, 117 removed)
  - 17 new members (151 by the year-end)
  - 9 Supporters (no change)
  - 20th Anniversary Celebration at iPres conference
  - Registration and launch of DPC Member Tartan
  - Translations
    - Prospectus and Strategic Plan translated in Arabic, Chinese, French, German and Spanish
    - French translations of 6 guidance notes Preserving Databases and Developing an Access Strategy for Born Digital Archival Material and Preserving GIS and Preserving Spreadsheets and Preserving 3D and Wikidata for Digital Preservationists.
    - German translation of Core Requirements for a Digital Preservation System
    - iPres 2022 keynotes translated into Arabic, French, German, Japanese and Spanish
    - Korean translation of Technology Watch Guidance Note Understanding user needs: a case study from the National Library of Scotland.
    - RAM Dutch translation

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

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- **Advocacy**
  - Prepared and delivered Digital Preservation Awards 2022 (September 2022)
  - World Digital Preservation Day, November 2022
  - Bit List, the Global List of Endangered Digital Species, 3rd edition revised, November 2022
  - Digital Preservation Champions program maintained
- **Workforce Development**
  - 241 jobs advertised (148 in the previous year)
  - 35 Grants for Career Development Opportunities up from 20 last year, including 14 travel grants to attend iPres 2022 in September
  - New Training Content, 'Novice to Know How, Email Preservation' developed and launched (June 2023)
  - New Training Platform to provide expanded 'self-service' access: 'LearnWorld' introduced and 'Litmos' retired (June 2023)
  - Litmos (August 2022-May 2023): 672 registrations, 352 completions (52.3%)
  - Learn Worlds (June 23 –July 23) 695 registrations, 666 course enrolments, 142 completions (21.3%)
  - Learners from 55 countries (31 in previous year)
  - Digital Preservation Competency Framework
- **Good Practice**
  - 45 Events
  - iPres 2022
  - 12 #DPCLinics, 2 of which were in Australasian time zones
  - 4 Reading Clubs – 3 online, 1 in-person
  - 2 Spanish events (translated version of RAM and PREMIS events)
  - 3 training events
  - 2 launch events (Email Preservation course and Competency Framework launch)
  - 4 Watch Parties
  - 1 face-to-face Members Unconference
  - 16 other events too!
- **Publications**
  - Preserving Geospatial Data (2nd version) by Meagan A. Snow (Technology Watch Report)
  - Understanding user needs: a case study from the National Library of Scotland by Chris Fleet (Technology Watch Note)
  - A risk driven approach to Bitstream Preservation by Paul Wheatley (Technology Watch Note)
  - Defining the Designated Community (v 1.1) by Christian Keitel and Jenny Mitcham (Technology Watch Note)
  - iPres 2022 proceedings
  - Requirements for procuring IT Systems
  - Level up with RAM resource
  - Digital Preservation Business Case Toolkit (2.0)
  - Digital Preservation Policy Toolkit (Revised)
  - Digital Preservation Procurement Guide (Revised)
  - Digital Preservation for Small Businesses: An Introductory Guide

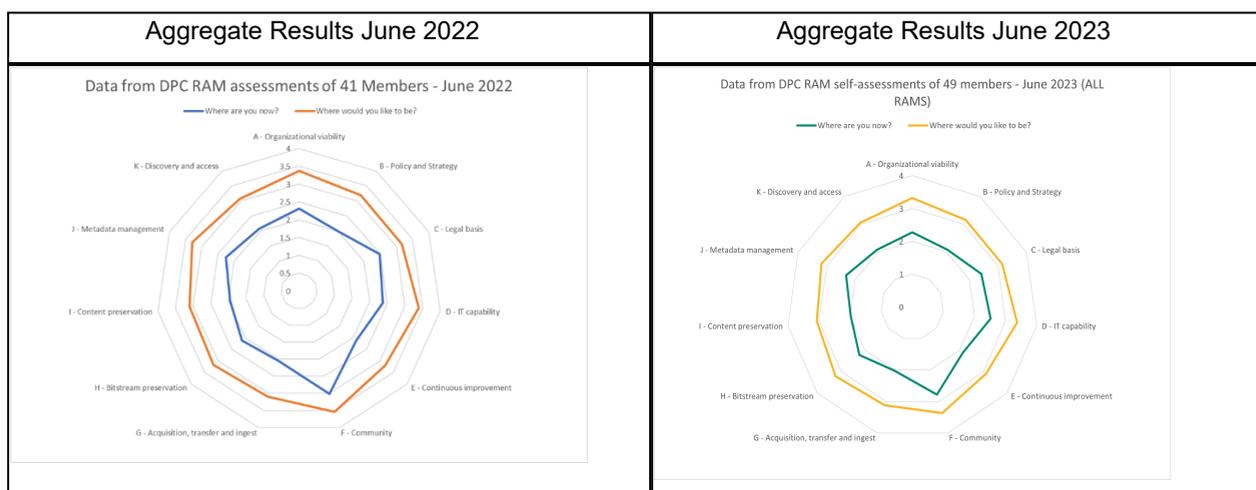
# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

- **Management and Governance**
- Strategic Plan 2022-27 implemented
- Training for Directors and prospective Directors
- New Vice-Chair elected
- Updated procedure for progressing and reporting debtors
- New processes for reporting to council and Sub-Committees
- New terms of reference for Sub-Committees and elevation of Aus Stakeholder group to full Sub-Committee
- Streamlined management of risks and opportunities

### The difference made

The DPC's Rapid Assessment Model (RAM) allows members to set achievable targets in digital preservation and establish plans to meet them. Participants score themselves on a scale of 1-4 against 11 criteria, noting where they are now and where they want to be in a given time frame. Now in its 3rd full year of operation, the aggregated results have become an indirect proxy of the changing needs and capability of the digital preservation community and an integral part of the DPC's own planning for support.



The aggregate scores are based on a larger sample this year and show modest improvements and are a better proxy for the state of the art in digital preservation globally. There was a total of 60 RAM submissions from 49 agencies (+8) of whom 18 were responding for the first time. DPC Members still score high for 'Community.' The biggest gaps for DPC members relate to policy and strategy, content preservation and continuous improvement. This process has remained popular with members but also with the wider community, now supported also by the 'Levelling up with RAM' resource which provides more detailed guidance on how to progress from one level to the next.

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2023

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#### **More detailed review of milestones and indicators**

The single biggest project of 2022-3 was iPres, the premier global conference on digital preservation. Preparations began in 2017 and the conference was held in Glasgow in September 2022, just at the start of this recording period. iPres exceeded all our expectations, with significantly more contributions proposed, significantly more delegates than anticipated, and easily the largest conference in the series so far in terms of delegates and program. It co-located with the bi-ennial Digital Preservation Awards, also co-ordinated by the DPC, and was expanded to recognize and celebrate the DPC's 20th anniversary. It also saw the launch of the DPC's new strategic plan.

It would be a mistake to consider the work of iPres completed by mid-September. Publication of the conference proceedings required a massive editorial effort to be ready by the deadline of World Digital Preservation Day, 3rd November 2022. Video-editing and post-production continued until January when the recorded program was published to our YouTube channels, and translations of keynote presentation (Arabic, French, German, Japanese and Spanish) followed also. We also aimed to sustain the momentum we generated in for iPres in Glasgow with contributions and advice to the hosts in Urbana-Champaign in September 2023.

This was not only major and impactful milestone for the year, however. The set-pieces of DPC year, such as World Digital Preservation Day and the Bit List – the Global List of Endangered Digital Species and the member unconference – all happened and thrived despite the massive additional workload which iPres required. The DPC's membership has continued to grow surpassing the 150th member milestone in June. This included a slew of 'firsts' in the DPC's internationalization. We welcomed members for the first time from New Zealand, Norway, UAE. We welcomed our first space agency (EUMetSat) and our first local authority outside of the UK (Dublin City Council). We are therefore approaching the point where the majority of the DPC's membership is outwith the UK.

Major new contributions to digital preservation good practice and subject knowledge continue to meet a high demand, evidenced by the demand for training materials like Novice to Know-How, which is now considerably easier to access thanks to a new Learning Management System. As the year came to a close we received confirmation of a significant new project to support digital preservation registries which are core infrastructure for the global community on whose behalf we operate.

#### **Charitable Activities Undertaken**

All of the DPC's program is accessible and available to the public, whether for free or at cost. Therefore, all the activities listed above represent charitable activities.

#### **Achievements against objectives**

DPC has met or exceeded expectations against each of our five objectives.

#### **Fundraising outcomes**

The DPC has only limited fundraising targets, associated partly with the bi-ennial Digital Preservation Awards and iPres in September 2022 and some continued commercial sponsorship from the DPC's 'Supporter Program'. The income targets for external sponsorship for the awards (£20,000) was achieved with income realised across the 2021-22 and 2022-3 financial years. Fundraising from the DPC's Supporter Program saw a modest increase (from £40,000 to £50,000) which was short of the target established at the start of the year (£60,000). The supporter program has been reviewed for 2023-4 from being a 'flat fee' to a more 'tiered' structure to ensure more equitable treatment for very small agencies and very large ones.

#### **Expenditure for fundraising**

DPC has had no explicit expenditure for fundraising this year.

#### **Investments Performance**

DPC has no investment other than reserves deposited with the bank and which benefit from interest. These have performed as expected, even if from an historical perspective low interest rates mean the overall return on investment has been small

#### **Review**

DPC has had an exceptional year in almost every indicator. It is financially stable with a growing membership globally and strong retention suggesting impact is recognised by partners in many sectors and geographies. This membership base allows us to initiate more and more work which is in the public good. We have a highly motivated and high-performing staff responsive to the needs of the global digital preservation community and accountable to them through membership.

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# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2023

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#### Financial review

The DPC reported income in the financial year of £827,517 (2022: £734,765) and expenditure of £830,849 (2022: £638,589). The level of Net Assets at 31 July 2023 was £514,862 (2022: £518,194).

The DPC made a deficit of £3,332 in the year, compared to a surplus of £96,176 in the previous year. This was partly an explicit decision of the Board to spend down the previous year's surplus, but also in part because travel has picked up again and a full staff complement was employed throughout the year due to the reduction in project income and increase in staffing and consultancy costs.

#### Restricted Funds

The DPC does not currently hold any restricted funds.

#### Designated Funds

The DPC previously held an amount of just over £9,000 in designated funds in our Partnership and Sustainability Fund which was introduced to support members be facing financial issues in maintaining their membership through the COVID Pandemic. This fund was closed in the financial year 2022-23.

#### Pension Liability

The DPC has no pension liabilities. Staff are enrolled by default in a commercial pension scheme by within three months of employment, with an option to select an appropriate alternative. At the time of writing all pension payments are up to date.

#### Tangible Assets

Tangible assets increased by a small amount in the financial year as new laptops were required for some members of staff.

#### Commitments

There are no outstanding loan or finance arrangements in place for the DPC. The main commitments other than staff costs are short term lease agreements for our two offices in York and Glasgow.

#### Going Concern

The DPC maintain a rolling 5-year financial forecast which includes a projection for the 12 months following the signing of the accounts. This forecast is updated quarterly at every Board meeting with marginal corrections and adjustments.

#### Reserves Policy

The cash reserve is based on 4 months operating costs and is supplemented by a 10% contingency of expenditure in the coming year. There are no differentials between the DPC reserves policy and reserves currently held.

#### Sources of funding

The majority of the DPC's income is generated through membership income. This income is supplemented by project income, consultancy work, supporter income and sponsorship.

#### Effect of Significant Events

The financial year included iPres 2022 (12-16th September), a global conference which the DPC hosted to celebrate its 20th anniversary, which also incorporated the presentation of the biennial Digital Preservation Awards. Income and expenditure were managed through a project budget which was closed on 31st July. Overall, iPres brought a modest income of approximately £28000 to the DPC but additional expenditure of approximately £23000 to provide a seat at the conference to every DPC member. The difference, the resulting surplus of approximately £5,000 was taken to offset additional staff costs.

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2023**

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### **Risk**

The main income risk is to membership: a significant drop in membership would impair income significantly. In addition to more environmental assessments of risks, the DPC encourage a default membership over three years, so meaning we have early notice of any members not wishing to renew; and a three month notice period to leave the coalition too. The main expenditure risks are staff related, as the largest single expense. Staff are appointed on predictable contracts modelled on the national settlement for higher education and any increments or increases are fixed early in the year.

### **Forward risks or uncertainties**

The DPC does not foresee any immediate uncertainties but maintain a careful watch on inflation as a potential significant risk. Plans to establish a new office for the DPC in the Americas are progressing and will become a major consideration for risk management and financial planning once confirmed. The majority of DPC expenditure relates to staff costs and these are largely predictable and settled early in the financial year.

### **Plans for future periods**

#### **Future Aims and Objectives**

The DPC started August 2022 with a renewed strategic plan which updated and refined our activities and structures for the five-year period to July 2027. This emphasizes the importance of community to our work: the Digital Preservation Coalition is building a welcoming and inclusive global community, working together to bring about a sustainable future for our digital assets.

This strategic plan starts on 1st August 2022 and runs for 5 years to 31st of July 2027. It is a live document and is always subject to review by members especially through the Representative Council. The Representative Council will explicitly review the plan after three years (August-December 2025) at which point it may recommend the plan be extended or amended.

We will enable our members to deliver resilient, sustainable and useful long-term access to digital content and services, helping them to access and use digital materials beyond the limits of technical obsolescence, media degradation and organizational change. We raise awareness of the strategic, cultural and technological challenges which our members face, independent of the interests of solution providers, and we encourage collaboration for mutual benefit and the greater good. We sustain and deliver these aims through advocacy, community engagement, workforce development, good practice and good governance. These actions create, empower, structure and extend a global community, working together for a sustainable digital legacy. This ambition for the greater good underpins our charitable purpose.

#### **Direction of Travel**

By the end of this planning period the digital preservation community, our members in particular, will have progressed to greater maturity in their digital preservation capability, in part through better awareness among policy makers of the digital preservation challenge, in part by having access to more resources as well as more flexible and skilled workforces, and in part by close observation of emerging trends in technology. They will also benefit from enhanced collaboration across a growing and more diverse digital preservation community.

A key consideration for the DPC is its growth to become a truly global foundation. Already by the end of the Financial Year 2022-3 just under half of our members are outside the UK, with significant populations in Australasia and the Americas. We are required to support their needs. Plans are therefore advancing to add an office in the Americas to our existing office in Melbourne: and in this way the DPC will continue to grow and diversify. This will also have impacts on staffing and governance which are being assessed by a 'Future Proofing' Task Force of the Board.

#### **Trustees' Perspective on the Future**

The DPC's founding manifesto identified it as the consequence and locus of concerted action among members to address shared digital preservation challenges. Our story has been defined by the challenges our members have faced as well as the value they have derived from collaboration. DPC will continue to be the outcome and locus for such concerted action, so long as this is required.

Relationships are the DPC's raw materials, its most precious asset, and its most useful product.

The DPC is in the process of becoming a global foundation and needs to develop the infrastructure that this requires. This work will continue. Digital preservation is a global challenge that is most effectively met by a community scaled to the challenge. The DPC will grow and change as a result of meeting this goal.

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2023

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At the start of this planning period, the DPC is aware of the many challenges that inhibit access to participation in our programs. By 2028 we will have taken all reasonable steps to address the barriers that we know prevent engagement and strive to anticipate and address barriers before they arise. In this way we will be recognized as a welcoming and inclusive community with opportunities and routes for all who wish to engage. At present, the DPC is still largely monolingual: by 2028 the DPC will have extended its multi-lingual offerings, underlining our practical action to claim the identity as an inclusive global foundation with a robust infrastructure to match.

At the start of this planning period, the DPC is aware of the environmental impacts of our work. By 2028 we will have scoped the full range of environmental impacts that arise, and so changed our working patterns such that, even as we grow, we can understand and demonstrate a claim to environmental sustainability.

As our members continue to progress to greater maturity in their digital preservation capability the DPC will evolve to sustain core elements and institutions of the social infrastructure of the digital preservation community globally. The DPC will be the partner of first choice in dissemination and community validation for all new standards and technology in digital preservation. DPC guidance will inform product selection and procurement, impacting on vendor and institutional roadmaps.

By 2032, DPC infrastructure will manage and sustain core standards in digital preservation. It will become an indispensable partner for long-term thinking about digital infrastructures with respect to public policy and regulated industries. The DPC's voice will extend from our current base in memory institutions and research to inform professional practice in diverse sectors such as law, accountancy, architecture and engineering, and any other area where digital resources have a long lifecycle. Technology vendors will know the DPC and consult in the development of product roadmaps, and the DPC will be a trusted advisor in relevant matters pertaining to cybersecurity.

#### **Structure, governance and management**

The DPC operates under Memorandum and Articles of Association which were comprehensively revised in 2017, implemented on 1st January 2018 and subject to minor revisions in September 2020. The DPC is incorporated as a limited company, registered in England and Wales (04492292).

Directors operate under a person specification which outlines their duties. New directors are provided with an induction pack and offered an introductory meeting with the Executive Director and the Chair. Two bespoke training sessions were made available to new and prospective directors in 2023, covering the Duties of the Directors and Financial Management.

Dr W Kilbride

Dr J Bicarregui

Mr K G Ashley

Mr P L S Stokes

Mr J Sheridan

(Resigned 14 April 2023)

Mr T L Pham

(Resigned 14 April 2023)

Ms R M Maurer

Ms K Murray

Mr T Keefe

Ms S Corrigall

(Resigned 14 April 2023)

Ms E Halvarsson

Ms L Johnston

Dr A L Wise

(Appointed 14 April 2023)

Ms M Donoghue

(Appointed 14 April 2023)

Ms V Plaine

(Appointed 14 April 2023)

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 JULY 2023*

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### **Recruitment and appointment of trustees**

The DPC refers to Directors who are, by virtue of our charitable registration also Trustees. The appointment of Directors is specified within the Articles of Association. The Chair and Vice Chair are elected annually at the AGM by the whole of the DPC membership, and the Executive Director and Financial Director are appointed by the Board. Other directors are subject to a rotation with a term of not more than 6 years. New trustees are nominated from the DPC's Representative Council by the Chair, Vice Chair and Executive Director after an advertisement. They are then appointed by resolution of the Executive Board. Normally Trustees are employees of member agencies but are required to act only in the interests of the DPC and are required to complete a declaration of interests annually.

### **Board**

The Executive Board consists of the Chair, Vice Chair, Executive Director and Finance Director with a 8 non-Executive Directors appointed from the Full Members on annual rotation. The Executive Board meets quarterly responsible for core corporate governance and legalities including finances, regulatory compliance, staffing and membership.

The Representative Council consists of the Chair, Vice Chair, Executive Director and representatives of every Full Member. The Council is responsible for the Strategic Plan and transparency of programmes. The Council meets quarterly and makes recommendations to the Executive Board. Members nominated to the Executive Board in January each year.

The DPC holds an Annual General Meeting for all members and associates. The AGM receives and approves the annual report and elects the Chair and Vice Chair and is empowered to amend Articles of Association.

The DPC has thematic sub-committees covering; Advocacy and Community Engagement; Workforce Development and Skills; Research and Practice; Accountability, Sustainability and Dynamism; Australasia and Asia Pacific Stakeholders.

### **Management**

All new members applications require a majority of Directors to approve and budgets are approved annually. Day to day operations are delegated to the Executive Director and onwards to staff.

### **Remuneration**

The DPC was initially founded from within an institute of higher education. Although long since independent, the structures of higher education still provide the basis for staffing policies which are contained in a staff handbook which has been updated annually since adopted in 2014. Staff are employed with salary and remuneration policy based on the National Pay Agreement for Higher Education, as implemented at Glasgow University and subject to annual cost of living increases. Staff are also entitled to an annual performance review and increments and advancement in line with policies at Glasgow University. A senior member of Glasgow University staff chairs the DPC's independent Staffing Committee. Staff outwith the UK are recruited to the DPC on secondment or through freelance contracting arrangements which are matched against standard conditions and translated to local circumstances.

### **Affiliations**

The DPC is fully independent and has no parent organization.

### **Related Parties**

DPC has relations with organizations around the world who are our members. They have voting rights at the AGM as well as the right to appoint to our Representative Council and Sub-Committees. A full list of members is available here: <https://www.dpconline.org/about/members>

# DIGITAL PRESERVATION COALITION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 JULY 2023**

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### **Statement of Trustees' responsibilities**

The Trustees, who are also the directors of Digital Preservation Coalition for the purpose 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Alexander Sloan be reappointed as auditor of the charitable company will be put to the Annual General Meeting.

### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



Dr W Kilbride

**Trustee**

20 March 2024

# DIGITAL PRESERVATION COALITION

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS AND TRUSTEES OF DIGITAL PRESERVATION COALITION

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#### Opinion

We have audited the financial statements of Digital Preservation Coalition (the 'charity') for the year ended 31 July 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2023 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

# DIGITAL PRESERVATION COALITION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF DIGITAL PRESERVATION COALITION

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, 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 charity'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.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

# DIGITAL PRESERVATION COALITION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF DIGITAL PRESERVATION COALITION

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

#### **Audit response to risks identified**

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- requesting correspondence with HMRC, OSCR and the charity's legal advisors; and
- reviewed unadjusted errors for indications of fraud and information received for inconsistencies.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

# DIGITAL PRESERVATION COALITION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF DIGITAL PRESERVATION COALITION

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*David Jeffcoat*

27/3/2024

**David Jeffcoat (Senior Statutory Auditor)  
for and on behalf of Alexander Sloan**

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**Accountants and Business Advisers  
Statutory Auditor**

180 St Vincent Street  
Glasgow  
G2 5SG

# DIGITAL PRESERVATION COALITION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

### Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b>Income from:</b>					
Income from charitable activities	3	810,404	-	810,404	724,765
Other trading activities	4	12,500	-	12,500	10,000
Investments	5	4,613	-	4,613	-
<b>Total income</b>		<u>827,517</u>	<u>-</u>	<u>827,517</u>	<u>734,765</u>
<b>Expenditure on:</b>					
Cost of charitable activities	6	823,874	6,975	830,849	638,589
<b>Net incoming resources before transfers</b>		<u>3,643</u>	<u>(6,975)</u>	<u>(3,332)</u>	<u>96,176</u>
Gross transfers between funds		<u>2,064</u>	<u>(2,064)</u>	<u>-</u>	<u>-</u>
<b>Net income for the year/ Net movement in funds</b>		<u>5,707</u>	<u>(9,039)</u>	<u>(3,332)</u>	<u>96,176</u>
Fund balances at 1 August 2022		<u>509,155</u>	<u>9,039</u>	<u>518,194</u>	<u>422,018</u>
<b>Fund balances at 31 July 2023</b>		<u><u>514,862</u></u>	<u><u>-</u></u>	<u><u>514,862</u></u>	<u><u>518,194</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 23 to 31 form part of these financial statements.

# DIGITAL PRESERVATION COALITION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
	Notes			
<b>Income from:</b>				
Income from charitable activities	3	724,765	-	724,765
Other trading activities	4	10,000	-	10,000
<b>Total income</b>		<u>734,765</u>	<u>-</u>	<u>734,765</u>
<b>Expenditure on:</b>				
Cost of charitable activities	6	638,589	-	638,589
<b>Net incoming resources before transfers</b>		<u>96,176</u>	<u>-</u>	<u>96,176</u>
<b>Net income for the year/ Net movement in funds</b>		<u>96,176</u>	<u>-</u>	<u>96,176</u>
Fund balances at 1 August 2021		<u>412,979</u>	<u>9,039</u>	<u>422,018</u>
<b>Fund balances at 31 July 2022</b>		<u><u>509,155</u></u>	<u><u>9,039</u></u>	<u><u>518,194</u></u>

# DIGITAL PRESERVATION COALITION

## BALANCE SHEET

AS AT 31 JULY 2023

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		2,381		5,178
<b>Current assets</b>					
Debtors	11	382,220		347,688	
Cash at bank and in hand		313,662		349,975	
		695,882		697,663	
<b>Creditors: amounts falling due within one year</b>	12	(183,401)		(184,647)	
Net current assets			512,481		513,016
<b>Total assets less current liabilities</b>			514,862		518,194
<b>Income funds</b>					
Unrestricted funds - designated	14		-		9,039
Unrestricted funds - general			514,862		509,155
			514,862		518,194

The notes on pages 23 to 31 form part of these financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 March 2024



Dr W Kilbride  
Trustee

Company registration number 04492292

# DIGITAL PRESERVATION COALITION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	18		(40,926)		(57,056)
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(6,987)	
Investment income received		4,613		-	
		<u>4,613</u>		<u>-</u>	
<b>Net cash generated from/(used in) investing activities</b>			4,613		(6,987)
<b>Net cash used in financing activities</b>			-		-
			<u>-</u>		<u>-</u>
<b>Net decrease in cash and cash equivalents</b>			(36,313)		(64,043)
Cash and cash equivalents at beginning of year			349,975		414,018
			<u>349,975</u>		<u>414,018</u>
<b>Cash and cash equivalents at end of year</b>			<u>313,662</u>		<u>349,975</u>

The notes on pages 23 to 31 form part of these financial statements.

# DIGITAL PRESERVATION COALITION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2023

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#### 1 Accounting policies

##### Charity information

Digital Preservation Coalition is a private company limited by guarantee incorporated in England and Wales. The registered office and principal place of business is Triune Court, Monks Cross Drive, York, YO32 9GZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the Companies Act 2006, and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

# DIGITAL PRESERVATION COALITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

#### Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.33% straight line
Office equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# DIGITAL PRESERVATION COALITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

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. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# DIGITAL PRESERVATION COALITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

### 3 Income from charitable activities

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Subscriptions	691,974	583,757
Member funded consultancy	39,915	-
Project income	26,625	98,081
Events income	6,110	2,657
Sundry income	780	270
Supporter income	45,000	40,000
	<u>810,404</u>	<u>724,765</u>

### 4 Other trading activities

	<b>Unrestricted funds general 2023 £</b>	<b>Unrestricted funds general 2022 £</b>
Fundraising events	12,500	10,000
	<u>12,500</u>	<u>10,000</u>

### 5 Investments

	<b>Unrestricted funds general 2023 £</b>	<b>Total 2022 £</b>
Interest receivable	4,613	-
	<u>4,613</u>	<u>-</u>

# DIGITAL PRESERVATION COALITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

### 6 Cost of charitable activities

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Staff costs	545,638	484,989
Depreciation and impairment	2,797	3,681
Project and activities costs	107,726	56,246
Premises costs	11,958	12,723
Running costs	21,925	10,660
Motor and travel costs	37,517	7,430
Legal and professional	75,502	53,896
Accountancy costs	-	512
Interest and finance charges	1,495	717
Bad and doubtful debts	10,566	-
Governance costs	8,750	7,735
Partnership & Sustainability Fund	6,975	-
	<u>830,849</u>	<u>638,589</u>
	<u>830,849</u>	<u>638,589</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	823,874	638,589
Unrestricted funds - designated	6,975	-
	<u>830,849</u>	<u>638,589</u>

### 7 Trustees

One Trustee of the charity receives remuneration for services as the Executive Director and not for the role of Trustee. The salary for the year ended 31 July 2023 was £64,688 (2022: £64,706) and employer pension contributions £23,341(2022: £21,227).

### 8 Employees

The average monthly number of employees during the year was:

	<b>2023 Number</b>	<b>2022 Number</b>
Total	<u>9</u>	<u>9</u>

# DIGITAL PRESERVATION COALITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

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<b>8 Employees</b>	<b>(Continued)</b>	
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	398,613	352,727
Social security costs	42,994	38,936
Other pension costs	104,031	93,326
	<u>545,638</u>	<u>484,989</u>

The aggregate compensation relating to Key Management Personnel, comprising wages and employer's contributions to national insurance and pensions was £371,539 (2022: £353,774).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £70,000	<u>1</u>	<u>1</u>

<b>9 Net income/(expenditure) for the year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Operating for the year is stated after charging:		
Fees payable to the company's auditor for the audit of the company's financial statements	8,750	7,735
Depreciation of owned tangible fixed assets	2,797	3,681
	<u>11,547</u>	<u>11,416</u>

# DIGITAL PRESERVATION COALITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 10 Tangible fixed assets

	Computers £	Office equipment £	Total £
<b>Cost</b>			
At 1 August 2022	32,550	4,264	36,814
At 31 July 2023	32,550	4,264	36,814
<b>Depreciation and impairment</b>			
At 1 August 2022	27,443	4,193	31,636
Depreciation charged in the year	2,726	71	2,797
At 31 July 2023	30,169	4,264	34,433
<b>Carrying amount</b>			
At 31 July 2023	2,381	-	2,381
At 31 July 2022	5,107	71	5,178

### 11 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	345,927	297,873
Other debtors	659	659
Prepayments and accrued income	35,634	49,156
	382,220	347,688

### 12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		17,731	43,224
Deferred income	13	76,653	100,345
Trade creditors		41,303	315
Other creditors		13,308	8,653
Accruals		34,406	32,110
		183,401	184,647

### 13 Deferred income

	2023 £	2022 £
Other deferred income	76,653	100,345

# DIGITAL PRESERVATION COALITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2023

#### 13 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	76,653	100,345
Movements in the year:		
Deferred income at 1 August 2022	100,345	53,691
Released from previous periods	(100,345)	(53,691)
Resources deferred in the year	76,653	100,345
Deferred income at 31 July 2023	76,653	100,345

#### 14 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Balance at 1 August 2021 £	Movement in funds	Balance at 1 August 2022 £	Resources expended £	Transfers £	Balance at 31 July 2023 £
Designated Supporters Fund	9,039	-	9,039	(6,975)	(2,064)	-

#### Purposes of Funds

##### Designated Supporters Fund

The fund is set aside to assist members that may need some support. This has been removed in the current year now that Covid impacts have eased on members.

#### 15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £
Fund balances at 31 July 2023 are represented by:						
Tangible assets	2,381	-	2,381	5,178	-	5,178
Current assets/(liabilities)	512,481	-	512,481	503,977	9,039	513,016
	514,862	-	514,862	509,155	9,039	518,194

# DIGITAL PRESERVATION COALITION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

### 16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	6,144	6,144
Between two and five years	1,536	9,216
	<u>7,680</u>	<u>15,360</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 18 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(3,332)	96,176
Adjustments for:		
Investment income recognised in statement of financial activities	(4,613)	-
Depreciation and impairment of tangible fixed assets	2,797	3,681
Movements in working capital:		
(Increase) in debtors	(34,532)	(232,990)
Increase in creditors	22,446	29,423
(Decrease)/increase in deferred income	(23,692)	46,654
<b>Cash absorbed by operations</b>	<u>(40,926)</u>	<u>(57,056)</u>

### 19 Analysis of changes in net funds

The charity had no debt during the year.

**The following pages do not form part of the statutory accounts**

# DIGITAL PRESERVATION COALITION

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

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		2023		2022
	£	£	£	£
<b><u>Income from charitable activities</u></b>				
Subscriptions	691,974		583,757	
Member funded consultancy	39,915		-	
Project income	26,625		98,081	
Events income	6,110		2,657	
Sundry income	780		270	
Commercial Supporters	45,000		40,000	
		810,404		724,765
<b><u>Income from trading activities</u></b>				
UF Fundraising events	12,500		10,000	
		12,500		10,000
<b><u>Investment income</u></b>				
UF Other interest receivable operating	4,613		-	
		4,613		-
<b>Total income</b>		827,517		734,765
<b>Total expenditure</b>		(830,849)		(638,589)
<b>Net surplus for the year</b>		(3,332)		96,176

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# DIGITAL PRESERVATION COALITION

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

---

	£	2023 £	£	2022 £
<b><u>Charitable activities</u></b>				
<b><u>Staff costs</u></b>				
Wages and salaries (use database for trustees)	398,613		352,727	
Social security costs	42,994		38,936	
Staff pension costs defined contribution	104,031		93,326	
		545,638		484,989
<b><u>Depreciation</u></b>				
Depreciation	2,797		3,681	
		2,797		3,681
<b><u>Projects and activities</u></b>				
Australian staff and office costs	66,896		37,504	
Conference attendance	1,230		866	
Events costs	32,640		4,637	
Leadership Programme	6,960		12,739	
Externally funded project costs	-		500	
		107,726		56,246
<b><u>Premises costs</u></b>				
Rent	10,284		11,491	
Insurance	1,674		1,232	
		11,958		12,723
<b><u>Running costs</u></b>				
Printing, postage and stationery	10,626		3,109	
Computer, website and IT costs	6,603		5,198	
Training costs	4,074		720	
General expenses	583		598	
Materials	-		151	
Foreign exchange loss / (gain)	39		884	
		21,925		10,660
<b><u>Motor and travel costs</u></b>				
Travel and subsistence	37,517		7,430	
		37,517		7,430
<b><u>Legal and professional</u></b>				
Legal fees	17,807		19,794	
Consultancy fees	57,695		34,102	
		75,502		53,896
<b><u>Accountancy fees</u></b>				
Payroll fees	-		512	
		-		512

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# DIGITAL PRESERVATION COALITION

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

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	£	2023 £	£	2022 £
<u>Interest and finance charges</u>				
Bank charges	1,495		717	
	_____	1,495	_____	717
<u>Bad and doubtful debts</u>				
Bad debts	10,566		-	
	_____	10,566	_____	-
<u>Governance costs</u>				
Audit fees	8,750		7,735	
	_____	8,750	_____	7,735
<u>Expenditure 10</u>				
	_____	6,975	_____	-
<b>Total charitable activities expenditure</b>		830,849		638,589
		=====		=====
<b>Total expenditure</b>		830,849		638,589
		=====		=====

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