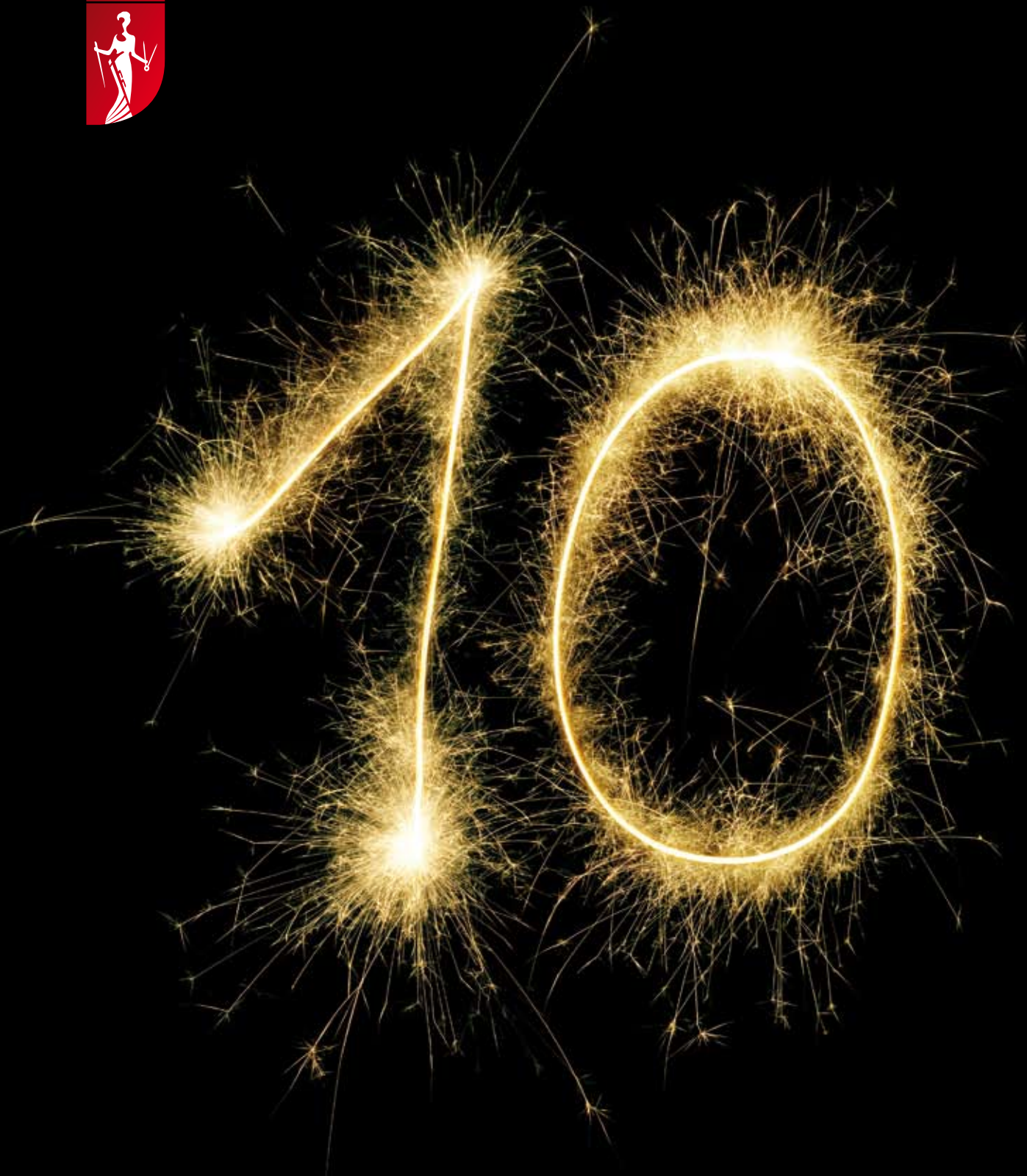




SCOTLAND



2001–2011 10TH ANNIVERSARY  
Celebrating members in Scotland

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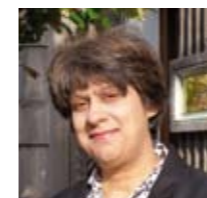
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## A WORD FROM THE CHAIR



As one of the small group of volunteers involved in the early stages of IMS, I feel that its success over the years has been down to the ideas and energy of its members, excellent local support staff, and encouragement and resources from London.

On behalf of ICAEW Members in Scotland (IMS) I would like to express our gratitude to those who gave their time and effort in meeting the challenges of the start-up phase, as well as the local team and many volunteers who have contributed in numerous ways over the past decade. Their combined efforts have helped successfully raise the profile and enhance the credibility of IMS – and the benefits of membership.

I believe that continued success is likely to flow from opportunities created by the Institute's increasingly successful internationalisation of the brand, which is expanding the reach of ICAEW networks, membership and influence. There will be an important role for IMS over the next few years: ensuring that local members can access these benefits in an increasingly globalising world. It will be important that ICAEW and IMS maintain a positive focus and are not distracted by proposals, which divide members, consume time and resources and provide marginal benefits.

American investor and philanthropist, Warren Buffett, remarked earlier this year, 'No matter how serene today may be, tomorrow is always uncertain'. With this in mind, IMS must continue to work hard to leverage the opportunities provided by contemporary developments to support the interests and concerns of all members in these difficult times. Your input and ideas can truly make a difference.

### SHELAH DUTTA

IMS Chair 2001 to 2003 and from 2011

## CONTENTS

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## A MESSAGE FROM THE PRESIDENT



Marking ten years in Scotland calls for a celebration. We arrived two years after devolution and the new parliament in 1999, swept along on a tide of change. Today ICAEW serves over 1,400 members from across Scotland.

In Scotland we have a team of four who work to provide services to members, things like continuous professional development, mentoring and help for those returning to the workplace after career breaks, and our online Practice Resource Centre. We want to support all of our members wherever they are in their lives and careers. And we rely heavily on member volunteers to run ICAEW, our district societies and even to contribute to ICAEW responses to government.

In ten years, we feel ICAEW has moved from a local to a global outlook. We now have 136,000 members around the world, and ICAEW is increasingly recognised internationally, whether that's for capacity building work with the World Bank, for contributing to global debates around accountancy, or for our close engagement with governments and regulators. Some 20,000 members are based outside the UK, and a quarter of new students for the ACA come from beyond our borders.

We value our members. We want to hear from you. And we look forward to celebrating with you again in ten years' time.

### CLIVE PARRITT

President, ICAEW

## VIEWS FROM THE CHAIRS

As we celebrate the first ten years of IMS, three former Chairs look back at their time in office and remember some of the milestones and highlights of the past decade...

### CARL BAYLEY 2003 to 2006



My three years as Chair were very exciting as we continued to build on the group's earlier successes and raise our profile with the wider community in Scotland and, just as importantly, internally within ICAEW.

At the beginning of my term, we obtained a seat representing members in Scotland on Council. Through co-option at first, this later led to elected representation, making us the first such constituency outside England and Wales in the Institute's history.

The proposed merger with CIPFA dominated my final year as Chair. The proposal polarised opinion, but the great thing for us was that it got our members talking about what the Institute really meant to them and members North of the Border were fully engaged in the debate. Indeed, our importance as a constituency was reinforced by a very lively discussion held in Edinburgh with Eric Anstee, the then Chief Executive, in addition to several other events around Scotland.

### JOHN FANNING 2006 to 2008



Three key achievements stand out for me. Firstly, the expansion of the group's representative role; in 2007 we increased our engagement with Holyrood which led to the introduction of our MSP

contact scheme – a programme that continues to this day. Secondly, the 'coming of age' of IMS group as a core part of ICAEW; having secured council representation we sought – successfully, in my view – to become a fully integrated part of the Institute. Thirdly, I was proud to see that the representative model developed in Scotland has been used as part of ICAEW's international strategy, giving members overseas the same rights that IMS members enjoy.

Of course there were some frustrations; the economic downturn had a severe impact and we also struggled to build links with other accounting bodies here in Scotland. Engaging with members who have a myriad of other demands on their time was – and still is – a recurring challenge. However, it was a fascinating and rewarding experience. Thank you for the opportunity.

### MELANIE WILSON 2008 to 2011



Until recently I was only familiar with terms such as 'credit crunch' and 'coalition government' from textbooks. I never expected to experience any of them in real life. Yet they dominated much of my time

as Chair, making it a far bigger challenge than I had ever envisaged!

My focus was on growth and my goal was to raise the profile of IMS wherever possible, ensuring that members were fully represented and recognised in the business, political and education communities for their excellent standards, knowledge, professionalism and commitment to sustainability.

I feel that we have accomplished this via active representation and working with other professional bodies and Holyrood. Achievements such as the launch of the Edinburgh Tax Network, hosting Hustings events in the lead up to various elections and being invited to join the Goodison Group in Scotland are among the many things I am proud to say happened 'on my watch'.

I have thoroughly enjoyed helping take IMS forward. It has, undoubtedly, been hard work; yet without question an honour and a privilege.



Annual Dinner, Playfair Library, 2005



Striding forth after the inaugural AGM

- 2001
  - First IMS gathering in Surgeons' Hall
  - IMS launched at *Our Dynamic Earth*
  - Rolling programme seminars launched
- 2002
  - First AGM
  - Aberdeen members meet
  - First tax conference – in partnership with Northern Region
  - First IMS budget breakfast held
- 2003
  - Council representation for Scotland*
  - Monthly social gatherings start in Edinburgh & Glasgow
  - Six consultation responses to Scottish Executive made
  - First joint event with IOD Scotland, WS Society and ICAS
- 2004
  - Charity sector interest group launched
  - Response to Charities & Trustee Investment (Scotland) Bill*
  - Strategic review meetings held across Scotland
- 2005
  - Glasgow network developed
  - Twilight session programme launched
- 2006
  - Hosted lunch with ICAEW President, Ian Morris
  - First CSR debate (in partnership with IIA)
- 2007
  - IMS fully join ICAEW District Society Network
- 2008
  - MSP contact programme launched
  - First IMS politicians' dinner – hosted by Michael Izza*
- 2009
  - Inaugural BCM & economic review event with Bank of England
  - Launch of Edinburgh Tax Network partnership
  - MAYDAY commitments pledged to measure carbon emissions
  - First event for Inverness members
- 2010
  - IMS invited to give oral evidence to Economy, Energy & Tourism Committee inquiry
  - Invited to join Goodison Group in Scotland
  - Scotland's first CABA events
- 2011
  - IMS celebrates its 10th Anniversary*



I'd like to see IMS double in size, retain and regain members, and for members to realise the range of services available to them. A lot of information and resources that could benefit everyone from FDs to SMEs are just a click or a call away. Given the geographical spread here, engaging with everyone is a challenge, so it would be great to see more town groups.

**ALAN LIVESEY**

Council member 2004 – 2011



When IMS was formed the UK was strongly Labour. The difference a decade has made to the political landscape of the UK – and especially Scotland – is hard to ignore. The Scotland of 2011 is more confident of its right to self-government, and likely to move more in this direction during the coming decade.

This is just one of the areas where IMS can play a part, not simply in shaping the future of our profession, but in shaping the future of the nation in which we live. Within IMS we have members who work in financial services, health, IT – and much more besides. As an institute we have experience of the world's economies and a track record in advising decision makers at the highest levels. In short, we can make a difference by contributing to consultations, through constructive dialogue, and by continuing to foster relationships with other professional bodies. The next decade offers opportunities that cannot – and must not – be ignored!

**GILLIAN WOOLMAN**

Founding member and Chair of the Strategy Board for Scotland



I believe that IMS is ideally positioned to contribute to any economic debate in the coming decade – and, in the event of independence, that we can play a vital role in sharing our expertise and promoting good governance. I would like to see our role and insights valued by the Government and our contributions recognised.

**NEIL SHARPE**

Member of IMS inaugural committee

## WHERE WILL THE NEXT DECADE TAKE US?

Predicting the future is a tricky business: as we know the only certainties in life are death and taxes.

There are, however, some things that IMS can say with reasonable confidence. The first of these is that if we continue to enjoy the same levels of dedication and support from our member volunteers and local ICAEW staff over the next decade as we have in our first, then IMS will still be going strong in 2021.

### Extending our network

With developments in technology we will be able to communicate better with one another – a challenge for us with our geographically dispersed membership in Scotland – and members will see from successes elsewhere the benefits that can be gained from local networks. There may be more town groups to facilitate better local face-to-face networking; video conferencing facilities embraced to provide access for some of our more 'far flung' members; dedicated social networking sites – with the pace of change in the past decade, who knows what new technology will be available within the next ten years?

We can, though, be confident that IMS will play a key role in helping ICAEW strengthen and expand its global reach. As the first recognised member constituency outside England and Wales, we have already led the way, being in a unique position to provide the model for how the Institute's services can be delivered effectively to a growing international membership. We stand ready to help our fellow members around the world achieve the same level of integration that we enjoy today.

### Sharing with the stakeholders

Renewable energy is a major issue for the newly elected government in Scotland. Corporate responsibility and managing sustainable businesses will continue to grow in importance over the next decade and we are confident that IMS will remain at the forefront of these critical developments as we continue to raise awareness amongst our members and in our dealings with other professional groups and key stakeholders in Scotland.

To achieve these ambitions, we will need new faces, and a new generation of volunteers to work alongside some of the experienced crew and ultimately take the reins. But we are confident that you are ready to join us on this exciting journey. We look forward to hearing from you – the next ten years is up to you!

## SHARING SUSTAINABILITY SUCCESS

Paul Adderley explains why sustainability is at the heart of our plans for the next decade...

A decade ago, 2020 sounded more like a sci-fi movie than a tangible date. 2020 is, of course, the year by which legally binding emission reduction targets will be met – a milestone in the journey towards a low-carbon world. And IMS is keen to play a part in supporting its members on that journey.

### We aim to lead by example, and already IMS has:

- Been accepted into the MAYDAY Network due to our commitment to carbon reporting. We are the first ICAEW region to do so
- Encouraged Scottish businesses to join the MAYDAY Network
- Engaged with the Scottish Parliament by responding to the Climate Change Bill consultation and sharing our views about a sustainable economy
- Run successful workshops, enabling business leaders to discuss sustainable business practices
- Introduced a sustainable events policy.

### We are proud of this, but know we can do more, perhaps by 2020 IMS will have:

- Continued and expanded our links with business organisations, so that we are seen as a champion of sustainable business practice
- Helped members share their sustainability success stories and get recognition for their achievements
- Used our MSP pairing links to help members further express their views on policies relating to sustainability and green investment
- Expanded our commitment beyond carbon reporting – for example, developing initiatives such as our ACA Volunteering Scheme
- Demonstrated best practices and helped develop carbon accounting

To make this happen we need to engage with members who have already embarked on their sustainable journey so that they can share knowledge and inspire others.

Paul Adderley leads IMS's sustainability initiatives on a voluntary basis.



## WHAT IMS MEANS TO ME...

IMS means different things to each of us – we asked a handful of members what it means to them, and how things have changed since IMS came into being.

“The passage of ten years is hard to grasp. Is it really a whole decade since I read of the formation of IMS? It seems a very short time ago. Back then I was working for an English firm but



living in Scotland, so it was especially relevant to me. 2001 was also the year that I qualified, and it seems a lifetime ago. IMS has been part of that lifetime; it has been a special connection to me. It has given me a very important personal connection with the role of being a qualified accountant. I feel I have grown up with familiar and friendly colleagues, offering professional support and friendship.

**CHRISTA CAMERON**  
Practice, Dunbar (East Lothian)

“I moved from Brighton to the Isle of Skye in 1997 and started my own practice there. IMS has been very supportive especially with regard to charity law and other such matters. It is nice to know that I have a link to them when I need it. Good luck for the next ten years!

**NIGEL BURGE**  
Practice (Isle of Skye)

“To me, IMS provides the welcoming character of a local club within the broader reach of ICAEW. As a member working in the International Resort Hotel sector, I value the economic briefings provided by IMS and the varied opportunities for personal development.

**DAVID KEMP**  
Finance Director (Gleneagles)

“I moved from London to Edinburgh in 2001. IMS has provided a valuable means to develop a network of business contacts and, to this day, helps me stay abreast of developments locally and nationally.



Sometimes people in our business make a similar move north of the border whilst still in their training contracts and IMS has provided great support to them through their exams.

Most recently it has been a privilege to be asked to join the ICAEW strategy board in Scotland to help inform the agenda for our institute in Scotland.

**ROB TOPLEY**  
Partner, Deloitte (Edinburgh)

“As an academic it is sometimes difficult to see the relevance of being a member of the Institute, as its services are aimed primarily at those in practice or business, however, IMS provides a focus for maintaining some contact with the profession and the ‘real world’, thereby enriching my teaching and research.

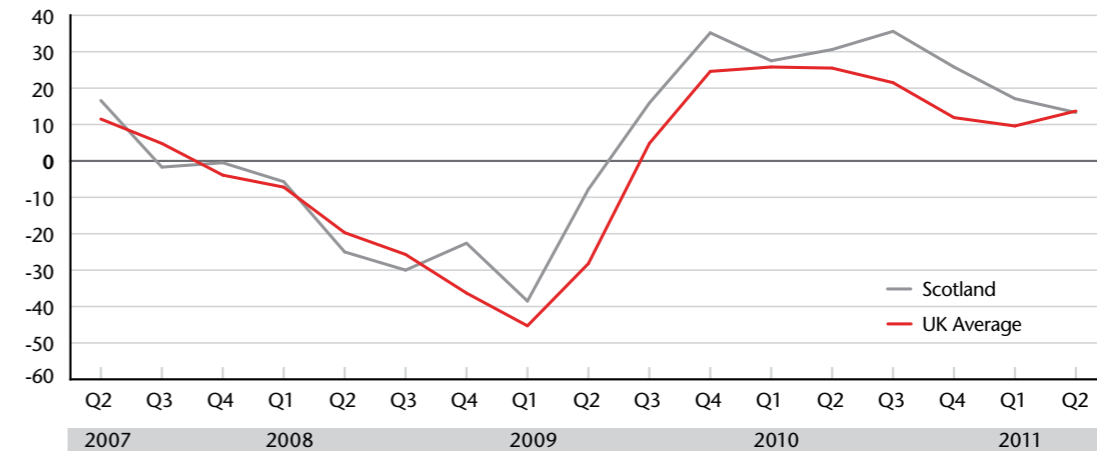
**GREG STONER**  
Lecturer (University of Glasgow)



## BCM – OUR BUSINESS BAROMETER

ICAEW carry out many pieces of research, but as Keith Proudfoot explains, the most consistent has been the regular Business Confidence Monitor (BCM) which asks members working in businesses, how they rate the prospects for their business in the next 12 months compared to the previous 12 months.

### BCM CONFIDENCE INDEX TREND IN SCOTLAND



Previously sponsored by Orange and now by Grant Thornton, we use the services of cebr (centre for economic and business research) to convert these responses into a confidence factor which has been tracked since 2004. In addition to a UK confidence factor we also break the results down geographically for each ICAEW region.

Thanks to the presence of ICAEW chartered accountants in all sectors of the economy there is sufficient breadth in the survey that the results are used as a predictor for UK GDP with notable success.

The chart above shows how, for much of the period, the economy in Scotland has been more confident than the rest of the country. This is due to the influence of two key sectors in Scotland: oil and gas, and financial services.

This latter sector contributed in no small way to the sudden drop in confidence in 2008. However, the steady recovery in that sector coupled with soaring oil prices saw Scotland the most confident part of the UK economy throughout 2010.

The BCM provides an insight into business confidence, the accurate assessment offered by members makes the survey well respected. The quarterly reports form part of the information the Bank of England MPC refer to as part of their monthly deliberations on the state of the economy and interest rate decisions.

The quarterly reports give ICAEW in Scotland a chance to link up with the Agent for the Bank of England for breakfast presentations of the BCM results and the Bank's economic review to audiences of members and other business professionals around Scotland in Aberdeen, Inverness, Perth, Glasgow and Edinburgh.

If you would like to attend look out for information on [icaew.com/scotland](http://icaew.com/scotland) or email Fiona Ormiston ([fiona.ormiston@icaew.com](mailto:fiona.ormiston@icaew.com)) to receive details each quarter. The latest survey information can be viewed on [icaew.com/bcm](http://icaew.com/bcm).

Keith Proudfoot is ICAEW Regional Director for Scotland and Northern Region.



Business confidence briefing, June 2011

## ENGAGING WITH THE DECISION MAKERS

Connecting with others and sharing our expertise and insights is one of IMS's key remits, here Linda Bruce explains how we forge and foster relationships at Holyrood.



In 2001, Scotland's devolved Parliament, then temporarily located in Edinburgh's General Assembly Hall, was just two years old and, like our fledgling group, was still finding its feet.

From the start, IMS identified an opportunity to engage with stakeholders, including politicians, as a way of increasing its involvement in Scottish professional life. Building on the work begun in 2003, the group subsequently put in place a formal programme of political communication.

Consultancy support was sought in 2007 to help IMS formally engage with MSPs. That year saw the group submit a response to the Finance Committee's Inquiry into Public-Private Partnerships. More recently, IMS responded to Scottish Government consultations and proposals on the Scottish Futures Trust, the Climate Change Bill and a local tax for Scotland, as well as contributing to the inquiry into Scotland's financial services sector.

Ahead of the 2011 Elections, IMS developed its own manifesto for politicians, entitled 'Priorities for Sustainable Economic Growth in Scotland'.

The group also responded with robust criticism of aspects of the draft Scotland Bill regarding its implications for Scotland's future financial responsibilities and powers.

The group communicates regularly with Scottish politicians. Face-to-face dialogue is encouraged via meetings and an annual Scottish politicians' dinner.

With the eyes of Scottish businesses now focused on the SNP's new majority government, IMS must again engage with MSPs, both experienced and newly-elected. Our contact scheme, where

members communicate directly with MSPs, will be re-launched, with the aim of ICAEW chartered accountants in Scotland working with politicians to tackle the issues affecting business and finance north of the border.

Linda Bruce is a consultant and advises ICAEW in Scotland on its political engagement.

**There's some thoughtful evidence before it from accountancy organisations. The most striking written evidence comes from the Institute of Chartered Accountants in England and Wales (ICAEW).**

**DOUGLAS FRASER**  
BBC Scotland, in his blog of 25 January 2011

## GETTING INVOLVED WITH YOUR INSTITUTE

Over the past decade members have got involved with IMS in a variety of ways. As well as helping take the group forward, such involvement is also a great opportunity for personal development and making new connections. From joining the committee to writing a review of an event, the time commitment can be as great – or otherwise – as you wish.

### Share your knowledge

Many of our members have led events, spoken at conferences or spearheaded initiatives. For example, committee member Ian Whittaker has led a number of activities on IT strategy and Jandy Stevenson an update for charity volunteers.

Anything from your job to your passion can be a topic that other members would find useful – when working at the Scottish Executive, Alex Stobart led an introduction to public sector finance, whilst retired member Arthur Custance leads our annual Munro walk.

Back in 2003, member Simon Lloyd led a workshop on adopting IFRS, kick starting the idea of members supporting members via the diary of twilight events – do you have expertise you'd like to share at such an event?

Perhaps you're passionate about one of our focus areas? Like Paul Adderley, who leads our CSR work, you could help us take things forward.

Sharing your expertise need not involve public speaking. Many members are involved in our consultation responses, offering insights that help us formulate our responses. We are always keen to hear from members who can help in this area.

### Make a connection

Many members find that IMS helps them to connect with each other – we already have town groups in several cities to help you do just that (see page 12 for details). If there's not a town group near you why not get the ball rolling? A simple social gathering for fellow members in your area – or even your workplace – could help people foster valuable contacts.

Networking with other members at events is also a great way to strengthen your business (or social) network. Our quarterly BCM breakfasts are a great way to meet your peers and share insights.

Perhaps you'd prefer to make a connection that could help raise the profile of the profession? In which case, why not connect with your local MSP via our MSP contact programme? You might be surprised by the difference just a few hours of your time can make.

### Promote the profession

Our members are some of the best ambassadors for the profession possible. If you'd like to inspire the next generation of ACAs – or help change a few misconceptions about accountancy – speaking at a local careers event could be for you. ICAEW can provide all the resources and information you need – all you need to supply is your enthusiasm and experience.

### Purely practical

Committee member and long-term member of the annual dinner planning group, David Bond, is always keen to hear from members who can help identify companies who are interested in sponsoring events. Is your business keen to raise its profile or do you know a firm that is? David would love to hear from you.

We are also delighted to hear from members who have meeting spaces that we can utilize for events – in the past members, including Lawrence Edwards and John Fanning, have helped us identify spaces in their workplaces that could be used to host events.



Reaching the top – Ben Vorlich summit, June 2010

## AROUND SCOTLAND

### EDINBURGH

Edinburgh has played host to a range of events in the past decade – despite the, thankfully, inaccurate prediction from a member at an early event who said, ‘Good start but you’ll never keep it going’.

From budget breakfasts to twilight sessions, our members have played a pivotal part in things by sharing their expertise with their peers, enabling members to network and develop new contacts.

Whether the event is informal – like our monthly ‘Thirst Thursday’ gatherings – or informative, we aim to offer events that reflect the needs of our members.

SANDRA MILNE  
ims@icaew.com

### GLASGOW

Of the last decade’s worth of events in Glasgow, two especially stand out for me. The first was the 2003 annual dinner, which took place in the Bute Hall at the University of Glasgow. The second event was at the opposite end of the scale – a small twilight session entitled ‘Keys to communication’. This event not only opened my eyes to a host of new possibilities in terms of building and maintaining relationships, it also introduced me to a trainer who has had a huge impact on my career.

Both events helped me make contacts which were of real benefit, as when I moved to Glasgow from Manchester I was the only ACA working for my then employer and was feeling rather isolated. IMS helped me connect with my peers – something I hope our events continue to do for all our West Coast members.

KENNETH OSBORNE  
kenneth.osborne@rsno.org.uk

### INVERNESS

Simple geography throws up a number of challenges to face-to-face communication in the Highlands and yet such communication is vital if accountants are to remain motivated and up to speed with current thinking. The input of IMS has been central to the establishment of an accounting community in the Highlands where ideas can be shared and support derived.

ALASDAIR LAWTON  
alasdair.lawton@macwilliamsconsulting.com



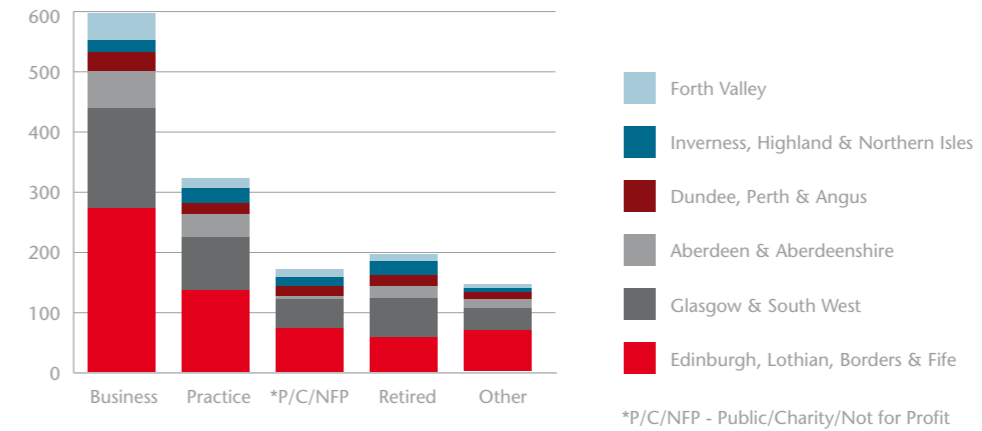
### ABERDEEN

Since 2002 we have staged a number of successful events in and around Aberdeen. Generally these have been presentations on topics that are not covered elsewhere such as ‘An in-depth look at tax breaks for R&D’, ‘How to tidy up groups of companies’ and ‘How the oil industry works’. These have been very well attended not only by our own members but also by our friends from other accountancy bodies and professions.

While these events have been a real success, I am keen to build and grow a community of members here in the northeast, however, it needs volunteers to get involved. If you would like to be part of this get in touch and together we can achieve this.

JOHN ATKINSON  
jsatkinson@accord-ta.co.uk

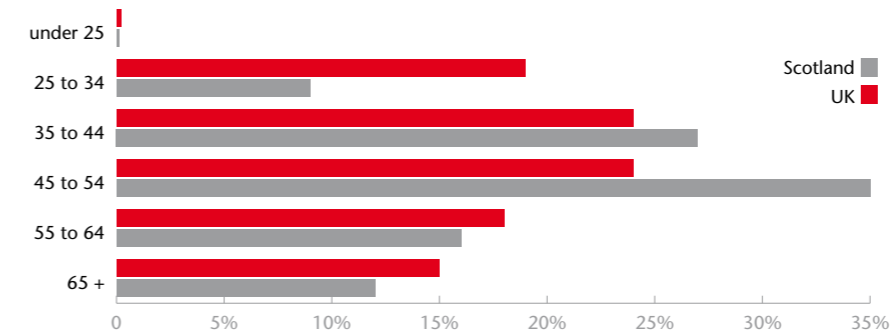
## MEMBER LOCATION AND SECTOR SPLIT



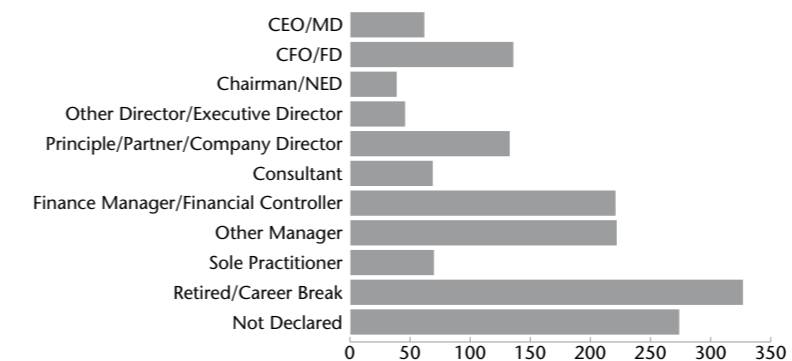
## COMPARISON OF SECTOR SPLIT: UK AND SCOTLAND



## COMPARISON OF AGE PROFILE: UK AND SCOTLAND



## WHAT MEMBERS IN SCOTLAND DO



Source: ICAEW member profile extract, May 2011

1,423  
ICAEW members who live and/or work in Scotland



Taxing matters – Peebles 2004



Edinburgh Town Group – a winning team



Members share their skills



Aberdeen members make connections



Networking in Inverness



## SUPPORTING ICAEW MEMBERS IN SCOTLAND

Members in Scotland are supported by a small team of staff, the volunteer IMS Group and an elected Council representative.

### ICAEW Members in Scotland (IMS) Group

IMS Group is the volunteer elected representative group for members in Scotland and it aims to support and meet the local needs of members and encourage good communication between members and all areas of the Institute.

The group is elected at the AGM each April and meets approximately six times per year. All members are welcome to come along to meetings, take part in discussion and get involved.

In addition to the main group there are a number of informal networks and ad hoc groups that are responsible for particular initiatives or projects (see page 11 for details).

### Council representation

Council is the elected governing body of the Institute and its members approve overall strategy and budget. Council members represent the different parts of the profession, constituencies and regions. Members in Scotland are represented by one member elected every four years – Carl Bayley was elected in June 2011.

### Strategy Board for Scotland

The board is a small group of invited individuals drawn from across the membership (and externally as appropriate) which helps to facilitate the work of ICAEW staff and office holders in Scotland, identifying key business issues affecting members and how to best address those issues.

### Further information

More information about ICAEW in Scotland, IMS Group, activities and local networks of members is available on our website [icaew.com/scotland](http://icaew.com/scotland)

### IMS GROUP MEMBERS ELECTED FOR THE 2011–12 YEAR

#### CHAIR

SHELAH DUTTA Project Director, NHS Lothian

#### VICE-CHAIR

CARL BAYLEY Director, Bayley Miller Ltd

#### SECRETARY & TREASURER

SANDRA MILNE Financial Manager, NHS Lothian

PAUL ADDERLEY Managing Director  
Sustainable Opportunity  
Solutions Ltd

JOHN ATKINSON Director, Accord Tax &  
Accountancy Ltd

DAVID BOND Director, Cairns Bond Ltd

LAWRENCE EDWARDS Finance Manager

JOHN FANNING

IAN HARTLEY Group Financial Accountant  
Amor Group

ALAN LIVESEY Director, D.A.T.A. Services Ltd

IAN WHITTAKER Senior Consultant, Amor Group

MELANIE WILSON Principal  
Systematic Tax & Accountancy

## USEFUL INFORMATION

ICAEW members have access to a wealth of support and information. Thanks to digital technology these benefits are not the sole province of members within easy travelling distance of Moorgate Place. It may be worth you trying some of the suggestions below.

### Faculties

The seven faculties play a key role in support to members and provide access to the latest knowledge on best practice and valuable technical expertise helping you to maintain your CPD in a cost-effective way.

Audit and Assurance Faculty; Corporate Finance Faculty; Finance and Management Faculty; Financial Reporting Faculty; Financial Services Faculty; Information Technology Faculty; Tax Faculty  
**Further information:** [icaew.com/faculties](http://icaew.com/faculties)

### Special Interest Groups

These groups offer sector-specific practical support, information and representation across a range of industry sectors: Charity and Voluntary; Entertainment and Media; Farming and Rural Business; Forensic; Healthcare; Insolvency; Interim Management; Non-Executive Directors; Public Sector; Solicitors; Tourism and Hospitality, and Valuation.

**Further information:** [icaew.com/sigs](http://icaew.com/sigs)

### The Royal Scots Club (Edinburgh)

ICAEW members in Scotland have access to member facilities at the Royal Scots Club. No appointment or membership card necessary, identify yourself as an ICAEW member at reception, sign the book and enjoy the relaxed atmosphere and facilities available to you.

**The Royal Scots Club**  
29-31 Abercromby Place, Edinburgh, EH3 6QE  
T +44 (0)131 556 4270

**More information:** [royalscotsclub.com](http://royalscotsclub.com) and [icaew.com/scotland](http://icaew.com/scotland)

### Helplines and services

#### Information centre and technical helpline

T +44 (0)1908 248 250  
[icaew.com/support](http://icaew.com/support)

#### Library & Information Service

T +44 (0)20 7920 8620  
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#### Support members helpline

T +44 (0)800 917 3526

#### Chartered Accountants Benevolent Association (CABA)

CABA support Chartered Accountants and their families through difficult and challenging times. They provide practical advice and emotional support through their helpline as well as financial assistance.

T +44 (0)1788 556366  
[caba.org.uk](http://caba.org.uk)





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