

# COUNCIL ON TRAINING IN ARCHITECTURAL CONSERVATION

England & Wales · Charity number 1162750

## Details

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**Other names** COTAC

**Status** Registered

**Legal form** CIO

**Registered** 2015-07-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Building Crafts College  
Kennard Road  
London  
E15 1AH

**Phone** 02085221705

**Email** [info@cotac.global](mailto:info@cotac.global)

**Website** <http://www.cotac.global>

## Activities

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**Objects:** IT SHALL BE THE OBJECT OF THE COUNCIL TO ADVANCE THE EDUCATION AND TRAINING OF ALL THOSE INVOLVED IN THE PROTECTION, PRESERVATION, AND SUSTAINABILITY OF THE HISTORIC ENVIRONMENT, AND TO PROVIDE KNOWLEDGE IN SUPPORT OF TRAINING AND EDUCATION IN THE ARTS AND SKILLS REQUIRED TO PROTECT AND PRESERVE IT. IN FURTHERANCE OF THE OBJECTIVES, BUT NOT FURTHER OR OTHERWISE, THE COUNCIL SHALL HAVE THE FOLLOWING AIMS AND POWERS TO: A) SET, MAINTAIN AND PROMOTE STANDARDS FOR CONSERVATION EDUCATION AND TRAINING; B) DEVELOP, PRODUCE AND PROMOTE EDUCATION AND TRAINING MATERIALS; C) COLLABORATE WITH OTHER ORGANISATIONS, VOLUNTARY BODIES AND AGENCIES WITH INTERESTS IN CONSERVATION WITH A VIEW TO INFLUENCING AND PROMOTING RELEVANT ISSUES; D) MAINTAIN AND DEVELOP THE COUNCIL'S DIGITAL RESOURCES TO ENSURE THEIR RELEVANCE FOR THE SECTOR AND THE PUBLIC; E) PROMOTE COURSES AT ALL LEVELS IN CONSERVATION OF THE HISTORIC ENVIRONMENT WHICH ARE RELEVANT AND IN ACCORDANCE WITH RECOGNISED CRITERIA; F) PUBLISH RELEVANT MATERIAL; G) ARRANGE SEMINARS, CONFERENCES AND PARTICIPATE IN EXHIBITIONS RELATING TO RELEVANT HERITAGE ISSUES; H) PROVIDE BURSARIES AND OTHER SUPPORT FOR RELEVANT STUDIES AND COURSE ATTENDANCE.

**Activities:** COTAC's activities are focused on advancing conservation education and training. COTAC uses an integrated lay, craft, specialist and professional approach to achieve its aims. The Council's related website, [understandingconservation.org](http://understandingconservation.org) continues to be freely available as a COTAC on-line personal learning resource and a conference takes place most years.

## Classification

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- **How:** Provides Services, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,479	£2,665	-	-
2024-03-31	£2,479	£1,934	-	-
2023-03-31	£8,120	£3,112	-	-
2022-03-31	£8,120	£3,112	-	-
2021-03-31	£2,161	£1,860	-	-

## Trustees

Name	Role	Appointed
<b>TIM YATES</b>	Chair	2015-03-17
David Gundry BA Hons		2018-12-06
David McDonald BSc		2017-09-13
Fred Markland		2020-03-04
<b>JOHN CAMPBELL MEADE TAYLOR MBE</b>		2015-03-17
Michael Netter		2019-12-09
<b>PAUL MCMAHON DIP ARCH</b>		2015-03-17
Steven Houchin BA Hons		2018-12-06

**COUNCIL ON TRAINING IN ARCHITECTURAL CONSERVATION**

England & Wales - Charity number 1162750

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# Accounts

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Charity no. 1162750

**Council on Training in Architectural  
Conservation**

**Report and Unaudited Financial  
Statements**

**31 March 2025**

## Council on Training in Architectural Conservation

### Reference and administrative details

For the year ended 31 March 2025

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<b>Charity number</b>	1162750
<b>Registered office and operational address</b>	The Building Crafts College Kennard Road London E15 1AH
<b>Trustees</b>	The trustees who served during the year and up to the date of this report were as follows: David Gundry Steven Houchin Fred Markland David McDonald Paul McMahon Michael Netter John Taylor Tim Yates
	Chair
<b>Hon. Secretary</b>	Michael Netter
<b>Bankers</b>	NatWest Piccadilly and New Bond Street 63-65 Piccadilly London W1J 0AJ
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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The Trustees present their report together with the financial statements of the charity for the period ended 31 March 2025. The Trustees confirm that the report and financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from 1 January 2019).

#### **Name of the charity**

The charity is called Council on Training in Architectural Conservation, but it is well known as "COTAC".

#### **Charitable purpose and objectives**

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charitable company's objectives and planning future activities.

The object of the charity is to advance the education of the public in the protection and preservation of building and structures (and their surroundings) which are of architectural or historical value, and to provide training in the arts and skills to protect and preserve such buildings and structures.

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

The charity is a Charitable Incorporated Organisation (CIO) incorporated on 21 July 2015 (registered charity number 1162750). It was formed to convert an unincorporated charity (registered charity number 1036263, now dissolved) to CIO status.

Membership of the Council is open to all interested in furthering the purpose and who by applying for membership have indicated their agreement to accept the Duty of Members set out in the Constitution.

As required by the Constitution, one third of the Trustees retire by rotation at the AGM. New Trustees are elected from nominations put forward by the Nominations Committee.

#### **Trustees and meetings**

The Trustees in office during the year and as at the date of this report are set out on the information page.

Trustees are appreciative of the continuing and welcomed support offered to COTAC by The Building Crafts College, Stratford, London in accordance with the MoU between the organisations. The relationship between the Institute of Historic Building Conservation (IHBC) and COTAC remains in place but without a formal MoU and the trustees would once again like to thank IHBC for their extensive support for the COTAC during the year.

During the period COTAC Trustee meetings were held on 10 June 2024, 16 September 2024, 02 December 2024 in advance of the AGM which was held later on 02 December 2024, and 10 March 2025. All the meetings were held remotely using Zoom. Subsequent agreed minutes and actions were prepared and issued.

COTAC's *Annual Return and Trustees Annual Report and Accounts* for the period ending 31/03/24 was submitted to the Charity Commission on 04 December 2024.

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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The 5-year COTAC Corporate Plan 2019-2024, endorsed by Trustees and launched on the [www.cotac.global](http://www.cotac.global) website in January 2019, still remains the framework within which COTAC is working.

#### **COTAC Management Group**

With the continued agreement of the trustees, the Management Group has remained dormant and Project groups have been formed as and when needed. Responsibility for the direction of COTAC and the projects supported continues to lie with the Trustees.

#### **Project Groups**

##### ***Steps to Sustainability - VLE***

During the year 2021-22 COTAC engaged with the National Lottery Heritage Fund (NLHG) / Social Enterprise Academy (SEA) 'Steps to Sustainability Project'. After participating in a series of workshops a proposal was made for funding to support the development of a Virtual Learning Environment (VLE) and Learning Management System (LMS). The bid was successful and a grant of £10k awarded.

The main aim of the project is to integrate the existing COTAC Insight 1 content into a Virtual Learning Environment (VLE) which allows learning to be assessed and accredited. The project started on 01 April 2022 and was due for completion in Autumn 2023. The main body of the work was finished within this time scale but the preparation of the online assessment in a format acceptable to the National Open College Network has taken much longer than expected. It is anticipated that the work will be completed in Q4 2025 and the scheme launched in Q1/Q2 2026.

##### ***Kuwait Training Project***

Following an approach from the National Council for Culture Arts and Letters (NCCAL) in Kuwait to COTAC for assistance with Building Conservation Training for their employees and associated organisations in Autumn 2023, COTAC has worked in conjunction with the Building Crafts College (BCC) on a one-week pilot training course to be delivered in Kuwait for NCCAL. A visit was made to Kuwait in Q1 2025 to discuss the proposal and to visit some heritage sites, but COTAC/BCC are still awaiting a response to the proposal from the potential client.

##### ***COTAC Digital Sub-group***

COTAC's Digital Sub-group was not active in 2024-2025.

##### ***Regional Studies - East Anglia***

Work continued on this study with the focus on responding to potential copyright issues. In particular, the replacement of images, where required, to comply with copyright requirements. This study is now available as **COTAC Insight 4: Understanding and Appreciating the Region of East Anglia**.

The Trustees would like to record their thanks to Barry Bridgwood and Ingal Maxwell for all their work on this matter.

##### ***Edinburgh Group***

The pan-professional Edinburgh Group meetings were enabled and supported by COTAC on 08 May 2024 and 06 November 2024. Both meetings were hosted online.

##### ***BIM4Heritage***

COTAC make voluntary input to the re-initiation meeting of BIM4Heritage as and when required.

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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##### **Annual Conference**

There was no conference in 2024-25. One was planned for Spring 2025 was postponed until the launch of the VLE project. It is now anticipated that it will take place in Q2 of 2026 and will focus on both the launch of Insight 4 (East Anglia) and the VLE assessment scheme.

##### **Formal representation**

COTAC interests continued to be formally represented during the period on the following organisations and bodies:

- Architects Accredited in Building Conservation Board;
- Association for Studies in the Conservation of Historic Buildings;
- Chartered Institute of Architectural Technologists;
- Heritage Alliance Learning and Skills Advisory Group;
- Historic Environment Forum 2020 Capacity Building Group;
- Historic Environment Forum Client Demand Task Group;
- Historic Environment Scotland;
- Historic Houses Association;
- Institute of Historic Buildings Conservation Education Group;
- Royal Institute of British Architects Conservation Group;
- The Building Crafts College; and
- Wiltshire Building Preservation Trust.

##### **Financial review**

Income for the year was £2,479 compared to £2,479 for 2023-24 due to the similarity of support. Expenditure increased to £2,665 from £1,934 in 2023-24 due to greater restricted project expenditures. Restricted funds at the end of the year stand at £33,912 (2023-24: £34,652) being the HBCG funds brought forward and held to be applied solely in support of education and training in traditional building skills as well as the £10,000 grant fund from the NLHF/SEA.

Total funds held at 31 March 2025 stand at £51,033 (£51,219 in 2023-24).

##### **Reserves policy**

The Trustee's policy is to maintain a reserve of £1,000, being the estimated costs should it be necessary to wind up the charity. Based on the level of unrestricted free reserves held at the end of the year of £17,122 (2023-24: £16,567), the reserve policy is exceeded. The Trustees are mindful that it will take years for the CIO to build up unrestricted income from membership fees and other such sources to the point where core activities will become self-sustaining. In the interim, the balance of unrestricted funds will be applied to the charitable objects in accordance with the future developments of the charity, as detailed below.

##### **Future developments**

The 5-year COTAC Corporate Plan covering the period 2019-2024 was endorsed by Trustees and formally launched on the [www.cotac.global](http://www.cotac.global) website in January 2019.

With the aim of supporting and influencing the Conservation, Repair and Maintenance (CRM) industry sector, COTAC's priorities over the 2019-2024 Plan period include:

- **Education and training:** Developing, producing and promoting education and training and CPD materials through the COTAC website [www.cotac.global](http://www.cotac.global);

## Council on Training in Architectural Conservation

### Report of the trustees

#### For the year ended 31 March 2025

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- **Standards:** Proposing, maintaining and promoting standards for technical conservation education and training, particularly through conservation accreditation initiatives and awareness raising through its self-learning sister website [www.understandingconservation.org](http://www.understandingconservation.org);
- **Advocacy:** Collaborating with supporters, other organisations, voluntary bodies and agencies with interests in conservation; this with a view to influencing and promoting relevant issues, including responding to consultations;
- **Digital resources:** Maintaining and developing the Council's digital resources to ensure their relevance for the sector;
- **Publication:** Publishing relevant material online;
- **Courses:** Promoting relevant courses in the conservation of the historic environment;
- **News:** Promoting online relevant national and international information of value to the sector;
- **Events:** Resources permitting, arrange seminars and conferences along with participation in exhibitions/events relating to relevant heritage issues; and
- **Bursaries:** Resources permitting, provide small bursaries and other support for relevant studies, including reduced fee student sponsorship attendance at COTAC conferences and events.

It is hoped to develop a plan for 2025-2030 in the near future.

#### Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 1 December 2025 and signed on their behalf by

Tim Yates - Chairman

## **Independent examiner's report**

**To the trustees of**

### **Council on Training in Architectural Conservation**

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I report to the trustees on my examination of the accounts of Council on Training in Architectural Conservation (the CIO) for the year ended 31 March 2025, which are set out on pages 8 to 15.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

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

Date: 01 December 2025

**Jennifer Dickinson ACA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Council on Training in Architectural Conservation

### Statement of financial activities

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
<b>Income from:</b>					
Donations	3	-	2,200	<b>2,200</b>	2,200
Investments		-	279	<b>279</b>	279
<b>Total income</b>		<u>-</u>	<u>2,479</u>	<b><u>2,479</u></b>	<u>2,479</u>
<b>Expenditure on:</b>					
Charitable activities		<u>740</u>	<u>1,925</u>	<b><u>2,665</u></b>	<u>1,934</u>
<b>Total expenditure</b>	4	<u>740</u>	<u>1,925</u>	<b><u>2,665</u></b>	<u>1,934</u>
<b>Net income / (expenditure) and net movement in funds</b>	5	(740)	554	<b>(186)</b>	545
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>34,652</u>	<u>16,567</u>	<b><u>51,219</u></b>	<u>50,674</u>
<b>Total funds carried forward</b>	10	<u><u>33,912</u></u>	<u><u>17,121</u></u>	<b><u><u>51,033</u></u></b>	<u><u>51,219</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 10 to the accounts.

## Council on Training in Architectural Conservation

### Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
<b>Current assets</b>				
Cash at bank and in hand		<u>52,533</u>	<u>52,359</u>	
		52,533		52,359
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	8	<u>1,500</u>		<u>1,140</u>
<b>Net current assets</b>				
			<u>51,033</u>	<u>51,219</u>
<b>Net assets</b>				
	9		<u>51,033</u>	<u>51,219</u>
<b>Funds</b>				
	10			
Restricted funds			33,912	34,652
Unrestricted funds				
General funds			<u>17,121</u>	<u>16,567</u>
<b>Total charity funds</b>				
			<u>51,033</u>	<u>51,219</u>

Approved by the trustees on 1 December 2025 and signed on their behalf by

Tim Yates - Chairman

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2025

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#### 1. Accounting policies

##### a) Basis of preparation

Council on Training in Architectural Conservation is an charitable incorporated organisation registered in England and Wales. The registered office address is The Building Crafts College, Kennard Road, London, E15 1AH.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Council on Training in Architectural Conservation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves of £17,121 and a cash balance held of £52,533. There are no material uncertainties about the charity's ability to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2025

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#### 1. Accounting policies (continued)

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure

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

##### h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to the cost of charitable activities, on the basis that any fundraising is undertaken directly.

##### i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### j) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### k) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2025

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#### 1. Accounting policies (continued)

##### l) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

#### 2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
<b>Income from:</b>			
Donations	-	2,200	2,200
Investments	-	279	279
<b>Total income</b>	<u>-</u>	<u>2,479</u>	<u>2,479</u>
<b>Expenditure on:</b>			
Charitable activities	<u>40</u>	<u>1,894</u>	<u>1,934</u>
<b>Total expenditure</b>	<u>40</u>	<u>1,894</u>	<u>1,934</u>
<b>Net income / (expenditure) and net movement in funds</b>	<u>(40)</u>	<u>585</u>	<u>545</u>

#### 3. Income from donations

	2025 Total £	2024 Total £
Donations	2,000	2,000
Donated facilities	<u>200</u>	<u>200</u>
<b>Total income from donations</b>	<u><b>2,200</b></u>	<u><b>2,200</b></u>

In the current and prior periods all income from donations was unrestricted.

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2025

#### 4. Total expenditure

	Charitable activities £	Support and governance costs £	2025 Total £
Steps to Sustainability project	740	-	740
BIM4H / other projects	210	-	210
Management / office / administrative	255	-	255
Accountancy and independent examiner's fee	-	1,260	1,260
Rent	200	-	200
<b>Sub-total</b>	1,405	1,260	<b>2,665</b>
Allocation of support and governance costs	<u>1,260</u>	<u>(1,260)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>2,665</u></b>	<b><u>-</u></b>	<b><u>2,665</u></b>

Total governance costs were £1,260 (2024: £1,140)

#### Prior year comparative

	Charitable activities £	Support and governance costs £	2024 Total £
BIM4H / other projects	205	-	205
Management / office / administrative	349	-	349
Accountancy and independent examiner's fee	-	1,140	1,140
Rent	200	-	200
Subsistence	<u>40</u>	<u>-</u>	<u>40</u>
<b>Sub-total</b>	794	1,140	1,934
Allocation of support and governance costs	<u>1,140</u>	<u>(1,140)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>1,934</u></b>	<b><u>-</u></b>	<b><u>1,934</u></b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2025

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##### 5. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	96	232
Independent examination remuneration:		
▪ Independent examination (VAT exclusive)	<u>1,050</u>	<u>950</u>

One trustee was reimbursed £96 in this financial year (2024: £232). Trustees' reimbursed expenditure related to IT expenses.

##### 6. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

##### 7. Staff costs

The charity has no employees. Key management personnel comprise the trustees, who received no remuneration during the year (2024: none).

##### 8. Creditors : amounts due within 1 year

	2025 £	2024 £
Accruals	<u>1,500</u>	<u>1,140</u>

##### 9. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	34,152	18,381	<b>52,533</b>
Current liabilities	<u>(240)</u>	<u>(1,260)</u>	<u>(1,500)</u>
<b>Net assets at 31 March 2025</b>	<b><u>33,912</u></b>	<b><u>17,121</u></b>	<b><u>51,033</u></b>
<b>Prior year comparative</b>			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	34,652	17,707	52,359
Current liabilities	<u>-</u>	<u>(1,140)</u>	<u>(1,140)</u>
<b>Net assets at 31 March 2024</b>	<b><u>34,652</u></b>	<b><u>16,567</u></b>	<b><u>51,219</u></b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2025

#### 10. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
<b>Restricted funds</b>				
Steps to Sustainability	9,648	-	(740)	8,908
Heritage Building Contractors Group	25,004	-	-	25,004
<b>Total restricted funds</b>	<b>34,652</b>	<b>-</b>	<b>(740)</b>	<b>33,912</b>
<b>Unrestricted funds</b>				
General funds	16,567	2,479	(1,925)	17,121
<b>Total unrestricted funds</b>	<b>16,567</b>	<b>2,479</b>	<b>(1,925)</b>	<b>17,121</b>
<b>Total funds</b>	<b>51,219</b>	<b>2,479</b>	<b>(2,665)</b>	<b>51,033</b>

#### Purposes of restricted funds

The Heritage Building Contractors Group fund is held to be applied solely in support of education and training in traditional building skills.

The Steps to Sustainability fund is held to be applied to support the development of a Virtual Learning Environment and a Learning Management System.

#### Prior year comparative:

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
<b>Restricted funds</b>				
Steps to Sustainability	9,688	-	(40)	9,648
Heritage Building Contractors Group	25,004	-	-	25,004
<b>Total restricted funds</b>	<b>34,692</b>	<b>-</b>	<b>(40)</b>	<b>34,652</b>
<b>Unrestricted funds</b>				
General funds	15,982	2,479	(1,894)	16,567
<b>Total unrestricted funds</b>	<b>15,982</b>	<b>2,479</b>	<b>(1,894)</b>	<b>16,567</b>
<b>Total funds</b>	<b>50,674</b>	<b>2,479</b>	<b>(1,934)</b>	<b>51,219</b>

#### 11. Related party transactions

The trustees are not aware of any related party transactions in the current or prior year, other than the trustee expenses disclosed in note 6.

**COUNCIL ON TRAINING IN ARCHITECTURAL CONSERVATION**

England & Wales - Charity number 1162750

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# Accounts

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Charity no. 1162750

**Council on Training in Architectural  
Conservation**

**Report and Unaudited Financial  
Statements**

**31 March 2024**

## Council on Training in Architectural Conservation

### Reference and administrative details

For the year ended 31 March 2024

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<b>Charity number</b>	1162750
<b>Registered office and operational address</b>	The Building Crafts College Kennard Road London E15 1AH
<b>Trustees</b>	The trustees who served during the year and up to the date of this report were as follows: David Gundry Steven Houchin Fred Markland David McDonald Paul McMahon Michael Netter John Taylor Tim Yates Chair
<b>Hon. Secretary</b>	Michael Netter
<b>Bankers</b>	NatWest Piccadilly and New Bond Street 63-65 Piccadilly London W1J 0AJ
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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The Trustees present their report together with the financial statements of the charity for the period ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from 1 January 2019).

#### **Name of the charity**

The charity is called Council on Training in Architectural Conservation, but it is well known as "COTAC".

#### **Charitable purpose and objectives**

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charitable company's objectives and planning future activities.

The object of the charity is to advance the education of the public in the protection and preservation of building and structures (and their surroundings) which are of architectural or historical value, and to provide training in the arts and skills to protect and preserve such buildings and structures.

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

The charity is a Charitable Incorporated Organisation (CIO) incorporated on 21 July 2015 (registered charity number 1162750). It was formed to convert an unincorporated charity (registered charity number 1036263, now dissolved) to CIO status.

Membership of the Council is open to all interested in furthering the purpose and who by applying for membership have indicated their agreement to accept the Duty of Members set out in the Constitution.

As required by the Constitution, one third of the Trustees retire by rotation at the AGM. New Trustees are elected from nominations put forward by the Nominations Committee.

#### **Trustees and meetings**

The Trustees in office during the year and as at the date of this report are set out on page 1.

Trustees are appreciative of the continuing and welcomed support offered to COTAC by The Building Crafts College, Stratford, London in accordance with the MoU between the organisations. The relationship between IHBC and COTAC remains in place but without a formal MoU and the trustees would once again like to thank IHBC for their extensive support for the COTAC during the year.

During the period COTAC Trustee meetings were held on 13 June 2023, 25 September 2023, 04 December 2023 in advance of the AGM which was held later on 04 December 2023, and 11 March 2024. All the meetings were held remotely using Zoom. Subsequent agreed Minutes and actions were prepared and issued.

COTAC's Annual Return and Trustees Annual Report and Accounts for the period ending 31/03/23 was submitted to the Charity Commission on 07 December 2023.

The 5-year COTAC Corporate Plan 2019-2024, endorsed by Trustees and launched on the [www.cotac.global](http://www.cotac.global) website in January 2019, remains the framework within which COTAC is working.

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

**For the year ended 31 March 2024**

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#### **COTAC Management Group**

With the continued agreement of the trustees, the Management Group has remained dormant and Project groups have been formed as and when needed. Responsibility for the direction of COTAC and the projects supported continues to lie with the Trustees.

#### **Project Groups**

##### ***Steps to sustainability - VLE***

During the 2021-22 COTAC engaged with the National Lottery Heritage Fund (NLHG) / Social Enterprise Academy (SEA) 'Steps to Sustainability Project'. After participating in a series of workshops a proposal was made for funding to support the development of a Virtual Learning Environment (VLE) and Learning Management System (LMS). The bid was successful and a grant of £10k awarded.

The main aim of the project is to integrate the existing COTAC Insight 1 content to a Virtual Learning Environment (VLE) which allows learning to be assessed and accredited. The project started on 01 April 2022 was due for completion in Autumn 2023. The main body of the work was finished within this time scale but the final launch of the VLE is still to take place as a result of lengthy discussions with NOCN on the accreditation of the scheme.

##### ***COTAC Digital Sub-group***

COTAC's Digital Sub-group was not active in 2023-2024.

##### ***Regional Studies - The Potteries and East Anglia***

Work continued on these two studies with the focus on responding to potential copyright issues. In particular, by securing permission from copyright owners for the images in the Potteries study, and the replacement of images, where required, to comply with copyright requirements. This study is now available as Insight 3 'The Potteries and Surrounding Areas: Introductory Presentation + Presentation Support Notes. Part 1: Understanding the Region, Part 2: Appreciating the Region'.

The East Anglia Study is nearing completion. As with the Potteries Study much time has been spent researching images to minimize any risks of copyright infringement. It is anticipated that the Study will be available on the website during Q4 of 2024. The trustees would like to thank Barry Bridgwood and Ingal Maxwell for all their work on this matter.

##### ***Edinburgh Group***

The pan-professional Edinburgh Group meetings were enabled and supported by COTAC on 10 May 2023 and 08 November 2023. Both meetings were hosted online.

##### ***BIM4Heritage voluntary work***

COTAC make voluntary input to the re-initiation meeting of BIM4Heritage as and when required.

##### ***Annual Conference***

There was no conference in 2022-23. One was planned for Spring 2024 but it was postponed until the launch of the VLE project. It is not anticipated that it will take place in Q1 or Q2 of 2025.

##### ***Formal representation***

COTAC interests continued to be formally represented during the period on the following organisations and bodies:

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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- Architects Accredited in Building Conservation Board;
- Association for Studies in the Conservation of Historic Buildings;
- Chartered Institute of Architectural Technologists;
- Heritage Alliance Learning and Skills Advisory Group;
- Historic Environment Forum 2020 Capacity Building Group;
- Historic Environment Forum Client Demand Task Group;
- Historic Environment Scotland;
- Historic Houses Association;
- Institute of Historic Buildings Conservation Education Group;
- Royal Institute of British Architects Conservation Group;
- The Building Crafts College; and
- Wiltshire Building Preservation Trust.

#### **Financial review**

Income for the year reduced to £2,479 compared to £7,400 for 2022-23 which was boosted by the one-time STOS funding. Expenditure decreased to £1,974 from £2,500 in 2023. Restricted funds at the end of the year stand at £34,652 (2023: £34,692) being the HBCG funds brought forward and held to be applied solely in support of education and training in traditional building skills as well as the £5,000 grant fund from the NLHF/SEA. No movement of funds occurred in 2022-23.

Total funds held at 31 March 2024 stand at £51,219 (£50,674 in 2023).

#### **Reserves policy**

The Trustee's policy is to maintain a reserve of £1,000, being the estimated costs should it be necessary to wind up the charity, based on the level of unrestricted free reserves held at the end of the year of £16,567 (2022-23: £15,982), the reserve policy is exceeded. The Trustees are mindful that it will take years for the CIO to build up unrestricted income from membership fees and other such sources to the point where core activities will become self-sustaining. In the interim, the balance of unrestricted funds will be applied to the charitable objects in accordance with the future developments of the charity, as detailed below.

#### **Future developments**

The 5-year COTAC Corporate Plan covering the period 2019-2024 was endorsed by Trustees and formally launched on the [www.cotac.global](http://www.cotac.global) website in January 2019.

With the aim of supporting and influencing the Conservation, Repair and Maintenance (CRM) industry sector, COTAC's priorities over the 2019-2024 Plan period include:

- Education and training: Developing, producing and promoting education and training and CPD materials through the COTAC website [www.cotac.global](http://www.cotac.global);
- Standards: Proposing, maintaining and promoting standards for technical conservation education and training, particularly through conservation accreditation initiatives and awareness raising through its self-learning sister website [www.understandingconservation.org](http://www.understandingconservation.org);
- Advocacy: Collaborating with Supporters, other organisations, voluntary bodies and agencies with interests in conservation; this with a view to influencing and promoting relevant issues, including responding to consultations;
- Digital resources: Maintaining and developing the Council's digital resources to ensure their relevance for the sector;
- Publication: Publishing relevant material online;
- Courses: Promoting relevant courses in the conservation of the historic environment;

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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- News: Promoting online relevant national and international information of value to the sector;
- Events: Resources permitting, arrange seminars and conferences along with participation in exhibitions/events relating to relevant heritage issues; and
- Bursaries: Resources permitting, provide small bursaries and other support for relevant studies, including reduced fee student sponsorship attendance at COTAC conferences and events.

It is anticipated that a plan for 2024-2029 will be developed during 2024-2025. In developing the plan the trustees are mindful of the need to attract and involve a wider number of people in the work to allow COTAC to continue to develop new areas of work.

#### **Statement of responsibilities of the trustees**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

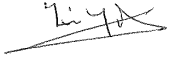
**Council on Training in Architectural Conservation**

**Report of the trustees**

**For the year ended 31 March 2024**

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Approved by the trustees on 2 December 2024 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Tim Yates', written over a horizontal line.

Tim Yates - Chairman

## **Independent examiner's report**

**To the trustees of**

### **Council on Training in Architectural Conservation**

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I report to the trustees on my examination of the accounts of Council on Training in Architectural Conservation (the CIO) for the year ended 31 March 2024, which are set out on pages 8 to 15.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

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

*William Guy Blake*

Date: 2 December 2024

**William Guy Blake ACA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Council on Training in Architectural Conservation

### Statement of financial activities

For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
<b>Income from:</b>					
Donations	3	-	2,200	<b>2,200</b>	2,200
Charitable activities	4	-	-	-	5,000
Investments		-	279	<b>279</b>	200
<b>Total income</b>		<u>-</u>	<u>2,479</u>	<u><b>2,479</b></u>	<u>7,400</u>
<b>Expenditure on:</b>					
Charitable activities		<u>40</u>	<u>1,894</u>	<u><b>1,934</b></u>	<u>2,500</u>
<b>Total expenditure</b>	5	<u>40</u>	<u>1,894</u>	<u><b>1,934</b></u>	<u>2,500</u>
<b>Net income and net movement in funds</b>		(40)	585	<b>545</b>	4,900
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>34,692</u>	<u>15,982</u>	<u><b>50,674</b></u>	<u>45,774</u>
<b>Total funds carried forward</b>	11	<u><u>34,652</u></u>	<u><u>16,567</u></u>	<u><u><b>51,219</b></u></u>	<u><u>50,674</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 11 to the accounts.

## Council on Training in Architectural Conservation

### Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
<b>Current assets</b>				
Cash at bank and in hand		<u>52,359</u>	<u>52,174</u>	
		52,359	52,174	
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	9	<u>1,140</u>	<u>1,500</u>	
<b>Net current assets</b>				
			<u>51,219</u>	<u>50,674</u>
<b>Net assets</b>				
	10		<u>51,219</u>	<u>50,674</u>
<b>Funds</b>				
	11			
Restricted funds			34,652	34,692
Unrestricted funds				
General funds			<u>16,567</u>	<u>15,982</u>
<b>Total charity funds</b>				
			<u>51,219</u>	<u>50,674</u>

Approved by the trustees on 2 December 2024 and signed on their behalf by



Tim Yates - Chairman

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2024

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#### 1. Accounting policies

##### a) Basis of preparation

Council on Training in Architectural Conservation is an charitable incorporated organisation registered in England and Wales. The registered office address is The Building Crafts College, Kennard Road, London, E15 1AH.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Council on Training in Architectural Conservation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves of £16,567 and a cash balance held of £52,359. There are no material uncertainties about the charity's ability to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2024

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**f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g) Expenditure**

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

**h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**j) Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## 2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2023 Total
	£	£	£
<b>Income from:</b>			
Donations	-	2,200	<b>2,200</b>
Charitable activities	5,000	-	<b>5,000</b>
Investments	-	200	<b>200</b>
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	<b>5,000</b>	<b>2,400</b>	<b>7,400</b>
<b>Expenditure on:</b>			
Charitable activities	312	2,188	<b>2,500</b>
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>312</b>	<b>2,188</b>	<b>2,500</b>
<b>Net income and net movement in funds</b>	<b>4,688</b>	<b>212</b>	<b>4,900</b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2024

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#### 3. Income from donations

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Donations	-	2,000	<b>2,000</b>	2,000
Donated facilities	-	200	<b>200</b>	200
<b>Total income from donations</b>	<b>-</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>

In the prior period all income from donations was unrestricted.

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
<b>Sponsorship:</b>				
Steps to Sustainability	-	-	-	5,000
<b>Total income from charitable activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2024

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#### 5. Total expenditure

	Charitable activities £	Support and governance costs £	2024 Total £
BIM4H/other projects	205	-	205
Management / office / administrative	349	-	349
Accountancy and independent examiner's fee	-	1,140	1,140
Rent	200	-	200
Subsistence	40	-	40
<b>Sub-total</b>	794	1,140	1,934
Allocation of support and governance costs	1,140	(1,140)	-
<b>Total expenditure</b>	<b>1,934</b>	<b>-</b>	<b>1,934</b>

Total governance costs were £1,140 (2023: £1,500)

#### Prior year comparative

	Charitable activities £	Support and governance costs £	2023 Total £
BIM4H/other projects	190	-	190
Management / office / administrative	298	-	298
Accountancy and independent examiner's fee	-	1,500	1,500
Rent	200	-	200
Consultancy	312	-	312
<b>Sub-total</b>	1,000	1,500	2,500
Allocation of support and governance costs	1,500	(1,500)	-
<b>Total expenditure</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2024

#### 6. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	232	Nil
Independent examination remuneration:		
▪ Independent examination (VAT exclusive)	1,140	900
▪ Other services (VAT exclusive)	-	350
	<u>1,140</u>	<u>350</u>

One trustee was reimbursed £232 in this financial year (2023: Nil). Trustees' reimbursed expenditure related to IT and subsistence costs incurred on behalf of the charity.

#### 7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 8. Staff costs

The charity has no employees. Key management personnel comprise the trustees, who received no remuneration during the year (2023: none).

#### 9. Creditors : amounts due within 1 year

	2024 £	2023 £
Accruals	<u>1,140</u>	<u>1,500</u>

#### 10. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	34,652	17,707	52,359
Current liabilities	-	(1,140)	(1,140)
<b>Net assets at 31 March 2024</b>	<u><b>34,652</b></u>	<u><b>16,567</b></u>	<u><b>51,219</b></u>
<b>Prior year comparative</b>			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	34,692	16,942	51,634
Current liabilities	-	(960)	(960)
<b>Net assets at 31 March 2023</b>	<u><b>34,692</b></u>	<u><b>15,982</b></u>	<u><b>50,674</b></u>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2024

#### 11. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
<b>Restricted funds</b>				
Steps to Sustainability	9,688	-	(40)	<b>9,648</b>
Heritage Building Contractors Group	<u>25,004</u>	<u>-</u>	<u>-</u>	<b>25,004</b>
<b>Total restricted funds</b>	<u>34,692</u>	<u>-</u>	<u>(40)</u>	<b>34,652</b>
<b>Unrestricted funds</b>				
General funds	<u>15,982</u>	<u>2,479</u>	<u>(1,894)</u>	<b>16,567</b>
<b>Total unrestricted funds</b>	<u>15,982</u>	<u>2,479</u>	<u>(1,894)</u>	<b>16,567</b>
<b>Total funds</b>	<u><b>50,674</b></u>	<u><b>2,479</b></u>	<u><b>(1,934)</b></u>	<u><b>51,219</b></u>

#### Purposes of restricted funds

The Heritage Building Contractors Group fund is held to be applied solely in support of education and training in traditional building skills.

The Steps to Sustainability fund is held to be applied to support the development of a Virtual Learning Environment and a Learning Management System.

#### Prior year comparative:

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
<b>Restricted funds</b>				
Steps to Sustainability	5,000	5,000	(312)	<b>9,688</b>
Heritage Building Contractors Group	<u>25,004</u>	<u>-</u>	<u>-</u>	<b>25,004</b>
<b>Total restricted funds</b>	<u>30,004</u>	<u>5,000</u>	<u>(312)</u>	<b>34,692</b>
<b>Unrestricted funds</b>				
General funds	<u>15,770</u>	<u>2,400</u>	<u>(2,188)</u>	<b>15,982</b>
<b>Total unrestricted funds</b>	<u>15,770</u>	<u>2,400</u>	<u>(2,188)</u>	<b>15,982</b>
<b>Total funds</b>	<u><b>45,774</b></u>	<u><b>7,400</b></u>	<u><b>(2,500)</b></u>	<u><b>50,674</b></u>

#### 12. Related party transactions

The trustees are not aware of any related party transactions in the current or prior year.

**COUNCIL ON TRAINING IN ARCHITECTURAL CONSERVATION**

England & Wales - Charity number 1162750

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# Accounts

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Charity no. 1162750

**Council on Training in Architectural  
Conservation**

**Report and Unaudited Financial  
Statements**

**31 March 2023**

## Council on Training in Architectural Conservation

### Reference and administrative details

For the year ended 31 March 2023

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<b>Charity number</b>	1162750
<b>Registered office and operational address</b>	The Building Crafts College Kennard Road London E15 1AH
<b>Trustees</b>	The trustees who served during the year and up to the date of this report were as follows: David Gundry Steven Houchin Fred Markland David McDonald Paul McMahon Michael Netter John Taylor Tim Yates Chair
<b>Hon. Secretary</b>	Michael Netter
<b>Bankers</b>	NatWest Piccadilly and New Bond Street 63-65 Piccadilly London W1J 0AJ
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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The Trustees present their report and the financial statements for the year ended 31 March 2023. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

#### **Name of the charity**

The charity is called Council on Training in Architectural Conservation, but it is well known as "COTAC".

#### **Charitable purpose and objectives**

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charitable company's objectives and planning future activities.

The object of the charity is to advance the education of the public in the protection and preservation of building and structures (and their surrounding) which are of architectural or historical value, and to provide training in the arts and skills to protect and preserve such buildings and structures.

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

The charity is a Charitable Incorporated Organisation (CIO) incorporated on 21 July 2015 (registered charity number 1162750). It was formed to convert an unincorporated charity (registered charity number 1036263, now dissolved) to CIO status.

Membership of the Council is open to all interested in furthering the purpose and who by applying for membership have indicated their agreement to accept the Duty of Members set out in the Constitution.

As required by the Constitution, one third of the Trustees retire by rotation at the AGM. New Trustees are elected from nominations put forward by the Nominations Committee.

#### **Trustees and meetings**

The Trustees in office during the year and as at the date of this report are set out on page 1.

Trustees are appreciative of the continuing and welcomed support offered to COTAC by The Building Crafts College, Stratford, London. The relationship between IHBC and COTAC remains in place but without a formal MoU and the trustees would like to thank IHBC for their extensive support for the COTAC during the year.

During the period COTAC Trustee meetings were held on 24 June 2022, 23 September 2022, and 1 December 2022 in advance of the AGM which was held later on 01 December 2022. All the meetings were held remotely using Zoom. Subsequent agreed Minutes and actions were prepared and issued.

COTAC's Annual Return and Trustees Annual Report and Accounts for the period ending 31/03/22 was submitted to the Charity Commission on 02 December 2022.

The 5-year COTAC Corporate Plan 2019-2024, endorsed by Trustees and launched on the [www.cotac.global](http://www.cotac.global) website in January 2019, remains the framework within which COTAC is working.

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

**For the year ended 31 March 2023**

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#### **COTAC Management Group**

The trustees have agreed that at present the Management Group will be dormant and that Project groups will be formed as and when needed. Responsibility for the direction of COTAC and the projects supported will lie with the Trustees.

#### **Project Groups**

##### ***Steps to sustainability - VLE***

During the 2021-22 year COTAC engaged with the National Lottery Heritage Fund (NLHG) / Social Enterprise Academy (SEA) 'Steps to Sustainability Project'. After participating in a series of workshops a proposal was made for funding to support the development of a Virtual Learning Environment (VLE) and Learning Management System (LMS). The bid was successful and a grant of £10k awarded. The project started on 01 April 2022 and is due for completion in Autumn 2023.

The main aim of the project is to integrate the existing COTAC Insight 1 content to a Virtual Learning Environment (VLE) which allows learning to be assessed and accredited.

During 2022-23 the project team met five times online to review progress. In addition, a number of informal working meetings took place.

##### ***COTAC Digital Sub-group***

COTAC's Digital Sub-group was not active in 2022-2023.

##### ***Regional Studies - The Potteries and East Anglia***

Work continued on these two studies with the focus on responding to potential copyright issues. In particular, by securing permission from copyright owners for the images in the Potteries study. This study is now available as Insight 3 'The Potteries and Surrounding Areas: Introductory Presentation + Presentation Support Notes. Part 1: Understanding the Region, Part 2: Appreciating the Region".

##### ***Edinburgh Group***

The pan-professional Edinburgh Group meetings were enabled and supported by COTAC on 11 May 2022 and 09 November 2022. Both meetings were hosted online.

##### ***BIM4Heritage voluntary work***

COTAC make voluntary input to the re-initiation meeting of BIM4Heritage as and when required.

##### ***Conference***

There was no conference in 2022-23 but one is planned for Spring 2024.

##### ***Formal representation***

COTAC interests continued to be formally represented during the period on the following organisations and bodies:

- Architects Accredited in Building Conservation Board;
- Association for Studies in the Conservation of Historic Buildings;
- Chartered Institute of Architectural Technologists;
- Heritage Alliance Learning and Skills Advisory Group;
- Historic Environment Forum 2020 Capacity Building Group;
- Historic Environment Forum Client Demand Task Group;
- Historic Environment Scotland;
- Historic Houses Association;

## Council on Training in Architectural Conservation

### Report of the trustees

#### For the year ended 31 March 2023

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- Institute of Historic Buildings Conservation Education Group;
- Royal Institute of British Architects Conservation Group;
- The Building Crafts College; and
- Wiltshire Building Preservation Trust.

#### Financial review

Unrestricted income for the year was £2,400 compared to £3,120 for 2021-22 due to the lack of hosting of a conference during the year. Expenditure decreased to £2,500 from £3,112 in 2022 due to no conference costs arising. Restricted funds at the end of the year stand at £34,692 (2022: £30,004) being the HBCG funds brought forward and held to be applied solely in support of education and training in traditional building skills as well as the £5,000 grant fund from the NLHF/SEA.

Total funds held at 31 March 2023 stand at £50,674 (£45,774 in 2022).

#### Reserves policy

The Trustee's policy is to maintain a reserve of £1,000, being the estimated costs should it be necessary to wind up the charity, based on the level of unrestricted free reserves held at the end of the year of £15,982 (2021-22: £15,771), the reserve policy is exceeded. The Trustees are mindful that it will take years for the CIO to build up unrestricted income from membership fees and other such sources to the point where core activities will become self-sustaining. In the interim, the balance of unrestricted funds will be applied to the charitable objects in accordance with the future developments of the charity, as detailed below.

#### Future developments

The 5-year COTAC Corporate Plan covering the period 2019-2024 was endorsed by Trustees and formally launched on the [www.cotac.global](http://www.cotac.global) website in January 2019.

With the aim of supporting and influencing the Conservation, Repair and Maintenance (CRM) industry sector, COTAC's priorities over the 2019-2024 Plan period include:

- Education and training: Developing, producing and promoting education and training and CPD materials through the COTAC website [www.cotac.global](http://www.cotac.global);
- Standards: Proposing, maintaining and promoting standards for technical conservation education and training, particularly through conservation accreditation initiatives and awareness raising through its self-learning sister website [www.understandingconservation.org](http://www.understandingconservation.org);
- Advocacy: Collaborating with supporters, other organisations, voluntary bodies and agencies with interests in conservation; this with a view to influencing and promoting relevant issues, including responding to consultations;
- Digital resources: Maintaining and developing the Council's digital resources to ensure their relevance for the sector;
- Publication: Publishing relevant material online;
- Courses: Promoting relevant courses in the conservation of the historic environment;
- News: Promoting online relevant national and international information of value to the sector;
- Events: Resources permitting, arrange seminars and conferences along with participation in exhibitions/events relating to relevant heritage issues; and
- Bursaries: Resources permitting, provide small bursaries and other support for relevant studies, including reduced fee student sponsorship attendance at COTAC conferences and events.

It is anticipated that a plan for 2024-2029 will be developed during 2023-2024.

## Council on Training in Architectural Conservation

### Report of the trustees

**For the year ended 31 March 2023**

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#### Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 4 December 2023 and signed on their behalf by



Tim Yates - Chairman

## **Independent examiner's report**

**To the trustees of**

### **Council on Training in Architectural Conservation**

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I report to the trustees on my examination of the accounts of Council on Training in Architectural Conservation (the CIO) for the year ended 31 March 2023, which are set out on pages 7 to 14.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

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

*William Guy Blake*

Date: 4 December 2023

**William Guy Blake ACA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Council on Training in Architectural Conservation

### Statement of financial activities

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
<b>Income from:</b>					
Donations	3	-	2,200	<b>2,200</b>	1,850
Charitable activities	4	5,000	-	<b>5,000</b>	6,080
Investments		-	200	<b>200</b>	190
<b>Total income</b>		<u>5,000</u>	<u>2,400</u>	<b>7,400</b>	<u>8,120</u>
<b>Expenditure on:</b>					
Charitable activities		<u>312</u>	<u>2,188</u>	<b>2,500</b>	<u>3,112</u>
<b>Total expenditure</b>	5	<u>312</u>	<u>2,188</u>	<b>2,500</b>	<u>3,112</u>
<b>Net income and net movement in funds</b>		4,688	212	<b>4,900</b>	5,008
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>30,004</u>	<u>15,770</u>	<b>45,774</b>	<u>40,766</u>
<b>Total funds carried forward</b>	11	<u>34,692</u>	<u>15,982</u>	<b>50,674</b>	<u>45,774</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 11 to the accounts.

## Council on Training in Architectural Conservation

### Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
<b>Current assets</b>				
Cash at bank and in hand		<u>52,174</u>	<u>46,734</u>	
		52,174		46,734
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	9	<u>1,500</u>		<u>960</u>
<b>Net current assets</b>				
			<u>50,674</u>	<u>45,774</u>
<b>Net assets</b>				
	10		<u>50,674</u>	<u>45,774</u>
<b>Funds</b>				
	11			
Restricted funds			34,692	30,004
Unrestricted funds				
General funds			<u>15,982</u>	<u>15,770</u>
<b>Total charity funds</b>				
			<u>50,674</u>	<u>45,774</u>

Approved by the trustees on 4 December 2023 and signed on their behalf by



Tim Yates - Chairman

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2023

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#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Council on Training in Architectural Conservation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves of £15,982 and a cash balance held of £52,174. There are no material uncertainties about the charity's ability to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2023

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##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure

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

##### h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### i) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### j) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## 2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2022 Total
	£	£	£
<b>Income from:</b>			
Donations	-	1,850	<b>1,850</b>
Charitable activities	5,000	1,080	<b>6,080</b>
Investments	-	190	<b>190</b>
<b>Total income</b>	<b>5,000</b>	<b>3,120</b>	<b>8,120</b>
<b>Expenditure on:</b>			
Charitable activities	-	3,112	<b>3,112</b>
<b>Total expenditure</b>	<b>-</b>	<b>3,112</b>	<b>3,112</b>
<b>Net income and net movement in funds</b>	<b>5,000</b>	<b>8</b>	<b>5,008</b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2023

#### 3. Income from donations

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Donations	-	2,000	<b>2,000</b>	1,650
Donated facilities	-	200	<b>200</b>	200
<b>Total income from donations</b>	<b>-</b>	<b>2,200</b>	<b>2,200</b>	<b>1,850</b>

In the prior period all income from donations was unrestricted.

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
<b>Sponsorship:</b>			
Steps to Sustainability	5,000	-	<b>5,000</b>
<b>Total income from charitable activities</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>Prior period comparative</b>			2022 Total £
Conference: delegate fees	-	1,080	1,080
<b>Sponsorship:</b>			
Steps to Sustainability	5,000	-	5,000
<b>Total income from charitable activities</b>	<b>5,000</b>	<b>1,080</b>	<b>6,080</b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2023

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#### 5. Total expenditure

	Charitable activities £	Support and governance costs £	2023 Total £
BIM4H/other projects	190	-	190
Management / office / administrative	298	-	298
Accountancy and independent examiner's fee	-	1,500	1,500
Rent	200	-	200
Consultancy	312	-	312
<b>Sub-total</b>	<b>1,000</b>	<b>1,500</b>	<b>2,500</b>
Allocation of support and governance costs	1,500	(1,500)	-
<b>Total expenditure</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>

Total governance costs were £1,500 (2022: £960)

#### Prior year comparative

	Charitable activities £	Support and governance costs £	2022 Total £
Conference expenses	500	-	500
UC School / website	734	-	734
BIM4H/other projects	325	-	325
Management / office / administrative	393	-	393
Independent examiner's fee	-	960	960
Rent	200	-	200
<b>Sub-total</b>	<b>2,152</b>	<b>960</b>	<b>3,112</b>
Allocation of support and governance costs	960	(960)	-
<b>Total expenditure</b>	<b>3,112</b>	<b>-</b>	<b>3,112</b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 6. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	830
Independent examination remuneration:		
▪ Independent examination (VAT exclusive)	900	800
▪ Other services (VAT exclusive)	350	-
	<u>350</u>	<u>-</u>

In the prior year one trustee was reimbursed £787 for travel expenses and operational costs and one trustee was reimbursed £43 for travel expenses.

#### 7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 8. Staff costs

The charity has no employees. Key management personnel comprise the trustees, who received no remuneration during the year (2022: none).

#### 9. Creditors : amounts due within 1 year

	2023 £	2022 £
Accruals	<u>1,500</u>	<u>960</u>

#### 10. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	34,692	17,482	52,174
Current liabilities	-	(1,500)	(1,500)
<b>Net assets at 31 March 2023</b>	<u><b>34,692</b></u>	<u><b>15,982</b></u>	<u><b>50,674</b></u>
<b>Prior year comparative</b>			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	30,004	16,730	46,734
Current liabilities	-	(960)	(960)
<b>Net assets at 31 March 2022</b>	<u><b>30,004</b></u>	<u><b>15,770</b></u>	<u><b>45,774</b></u>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2023

#### 11. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
<b>Restricted funds</b>				
Steps to Sustainability	5,000	5,000	(312)	<b>9,688</b>
Heritage Building Contractors Group	<u>25,004</u>	<u>-</u>	<u>-</u>	<u><b>25,004</b></u>
<b>Total restricted funds</b>	<u>30,004</u>	<u>5,000</u>	<u>(312)</u>	<u><b>34,692</b></u>
<b>Unrestricted funds</b>				
General funds	<u>15,770</u>	<u>2,400</u>	<u>(2,188)</u>	<u><b>15,982</b></u>
<b>Total unrestricted funds</b>	<u>15,770</u>	<u>2,400</u>	<u>(2,188)</u>	<u><b>15,982</b></u>
<b>Total funds</b>	<u><b>45,774</b></u>	<u><b>7,400</b></u>	<u><b>(2,500)</b></u>	<u><b>50,674</b></u>

#### Purposes of restricted funds

The Heritage Building Contractors Group fund is held to be applied solely in support of education and training in traditional building skills.

The Steps to Sustainability fund is held to be applied to support the development of a Virtual Learning Environment and a Learning Management System.

#### Prior year comparative:

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
<b>Restricted funds</b>				
Steps to Sustainability	-	5,000	-	<b>5,000</b>
Heritage Building Contractors Group	<u>25,004</u>	<u>-</u>	<u>-</u>	<u><b>25,004</b></u>
<b>Total restricted funds</b>	<u>25,004</u>	<u>5,000</u>	<u>-</u>	<u><b>30,004</b></u>
<b>Unrestricted funds</b>				
General funds	<u>15,762</u>	<u>3,120</u>	<u>(3,112)</u>	<u><b>15,770</b></u>
<b>Total unrestricted funds</b>	<u>15,762</u>	<u>3,120</u>	<u>(3,112)</u>	<u><b>15,770</b></u>
<b>Total funds</b>	<u><b>40,766</b></u>	<u><b>8,120</b></u>	<u><b>(3,112)</b></u>	<u><b>45,774</b></u>

#### 12. Related party transactions

The trustees are not aware of any related party transactions in the current or prior year.

**COUNCIL ON TRAINING IN ARCHITECTURAL CONSERVATION**

England & Wales - Charity number 1162750

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# Accounts

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Charity no. 1162750

**Council on Training in Architectural  
Conservation**

**Report and Unaudited Financial  
Statements**

**31 March 2022**

## **Council on Training in Architectural Conservation**

### **Reference and administrative details**

**For the year ended 31 March 2022**

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<b>Charity number</b>	1162750
<b>Registered office and operational address</b>	The Building Crafts College Kennard Road London E15 1AH
<b>Trustees</b>	The trustees who served during the year and up to the date of this report were as follows: David Gundry David McDonald Fred Markland Ingvar Maxwell (Resigned 4 March 2022) John Taylor Michael Netter Paul McMahon (Resigned 4 March 2022) Richard Davies Steven Houchin Tim Yates
<b>Hon. Secretary</b>	Michael Netter
<b>Bankers</b>	NatWest Piccadilly and New Bond Street 63-65 Piccadilly London W1J 0AJ
<b>Auditors</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

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The Trustees present their report and the financial statements for the year ended 31 March 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

#### **Name of the charity**

The charity is called Council on Training in Architectural Conservation, but it is well known as "COTAC".

#### **Charitable purpose and objectives**

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charitable company's objectives and planning future activities.

The object of the charity is to advance the education of the public in the protection and preservation of building and structures (and their surrounding) which are of architectural or historical value, and to provide training in the arts and skills to protect and preserve such buildings and structures.

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

The charity is a Charitable Incorporated Organisation (CIO) incorporated on 21 July 2015 (registered charity number 1162750). It was formed to convert an unincorporated charity (registered charity number 1036263, now dissolved) to CIO status.

Membership of the Council is open to all interested in furthering the purpose and who by applying for membership have indicated their agreement to accept the Duty of Members set out in the Constitution.

As required by the Constitution, one third of the Trustees retire by rotation at the AGM. New Trustees are elected from nominations put forward by the Nominations Committee.

#### **Trustees and meetings**

The Trustees in office during the year and as at the date of this report are set out on page 1.

Trustees are appreciative of the continuing and welcomed support offered to COTAC by The Building Crafts College, Stratford, London. During the period COTAC Trustee meetings were held on 23 June 2021, 21 September 2021, 2 November 2021 in advance of the AGM which was held on 1 December 2021, and 2 March 2022. All the meetings were held remotely using Zoom. Subsequent agreed minutes and actions were prepared and issued.

COTAC's Annual Return and Trustees Annual Report and Accounts for the period ending 31 March 2021 was submitted to the Charity Commission on 2 December 2021.

One significant issue related to COTAC governance and management was considered by the Trustees. It related to the use of images from the web that were copyrighted agencies. A summary of the issue and the follow up work to resolve was produced as a COTAC Management Group Paper. This paper notes that "the strong message which arises from this incident will impact on all future activities by COTAC. It is acknowledged that care needs to be exercised to take copyright matters fully into account whenever future on-line publications or any other usage of images are anticipated." This issue has been added to the Risk Register.

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

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The 5-year COTAC Corporate Plan 2019-2024, endorsed by Trustees and launched on the [www.cotac.global](http://www.cotac.global) website in January 2019, remains the framework within which COTAC is working.

#### **COTAC Management Group**

Full Management Group meetings were held on 27 May 2021, 15 July 2021, 7 September 2021, 27 October 2021, 9 December 2021, 2 February 2022, and 30 March 2022 with IHBC Observers in attendance. In addition, a considerable number of related voluntary management and developmental meetings were arranged and held along with ad-hoc meetings as needed. All meetings were remote either by phone or Zoom resulting in considerably reduced expenditure on travel needs.

With the continuing use of remote meetings occurring the Management Group activities focussed on:

- Developing new content for the Global website;
- Structuring the archive of past papers and reports and linking these to approved ISSN numbers; and
- Development of the format for the 'new' newsletter series.

The required Annual Review meeting to jointly check progress on the agreed 3-year COTAC/IHBC Memorandum of Understanding was held in Edinburgh on 1 May 2021. The relationship between IHBC and COTAC remains in place but without a formal MoU.

The trustees would also like to thank IHBC for their extensive support for the COTAC conference in November 2021 (see below).

#### **COTAC Digital Sub-group**

The voluntary members of the COTAC's Digital Sub-group continued to refine COTAC's forward Digital Strategy, the updating of the 'COTAC Global' website and [understandingconservation.org](http://understandingconservation.org) website. Meetings were held on 27 May 2021 (jointly with the Management Group) 14 June 2021, and 5 July 2021 (jointly with the Management Group). In addition, there were more than 25 ad hoc meetings related to the development of the two COTAC websites.

#### **Edinburgh Group**

The pan-professional Edinburgh Group meetings were enabled and supported by COTAC on 11 May 2021 and 11 November 2021. Both meetings were hosted online.

#### **BIM4Heritage voluntary work**

COTAC make voluntary input to the re-initiation meeting of BIM4Heritage. Five online meetings took place in 2021-22 with a focus on revisions to group objectives and the updating of the BIM4H website.

#### **Conference 23-24 November 2021**

The annual COTAC conference 'Protecting our world, protecting our heritage' - Developing skills, training, and expertise for the challenges ahead took place online on 23-24 November 2021. Ten presentations were given to more than 50 paying delegates. As part of the planning 8 online meetings were held between 20 April 2021 and 16 November 2021. The presentations and a report have been made available on the COTAC Global website.

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

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#### **Formal representation**

COTAC interests continued to be formally represented during the period on the following organisations and bodies:

- Architects Accredited in Building Conservation Board;
- Association for Studies in the Conservation of Historic Buildings;
- Chartered Institute of Architectural Technologists;
- Heritage Alliance Learning and Skills Advisory Group;
- Historic Environment Forum 2020 Capacity Building Group;
- Historic Environment Forum Client Demand Task Group;
- Historic Environment Scotland;
- Historic Houses Association;
- Institute of Historic Buildings Conservation Education Group;
- Royal Institute of British Architects Conservation Group;
- The Building Crafts College; and
- Wiltshire Building Preservation Trust.

#### **Regional studies**

##### ***The Potteries***

Whilst the report was launched on 26 May 2019 at the Gladstone Museum, Stoke-on-Trent, further activity occurred during 2020-21 involving checking and acknowledging the incorporated images as part of the COTAC response to the copyright issue.

##### ***East Anglia***

Following the preliminary online publication of 'The Potteries' regional study, and discussions within the Digital Sub-group it was agreed to develop a regional study for East Anglia. Work commenced in January 2020 and has continued in 2020-21 with the preparation of the studies for the website. The launch of the study reports is included in the overall plan for COTAC newsletters and publications with a planned date of March 2022 for this release, but this was delayed by the need to respond to the copyright issue.

#### **Proposals**

During the 2021-22 COTAC engaged with the National Lottery Heritage Fund (NLHG) / Social Enterprise Academy (SEA) 'Steps to Sustainability Project'. After participating in a series of workshops a proposal was made for funding to support the development of a Virtual Learning Environment (VLE) and Learning Management System (LMS). The bid was successful and a grant of £10k awarded, with the first tranche of £5k disbursed in the 2021/22 financial year. The remaining £5k is expected in the next financial year. The project started on 1 April 2022 and will last for one year.

#### **Financial review**

Unrestricted income for the year was £3,120 compared to £2,161 for 2020-21 due to the hosting of a conference during the year. Expenditure increased to £3,112 from £1,860 in 2021 due to conference costs arising. Restricted funds at the end of the year stand at £30,004 (2021: £25,004) being the HBCG funds brought forward and held to be applied solely in support of education and training in traditional building skills as well as the £5,000 grant fund from the NLHF/SEA. No transfers between funds occurred in 2021-22.

Total funds held at 31 March 2022 stand at £45,774 (£40,766 in 2021).

## Council on Training in Architectural Conservation

### Report of the trustees

#### For the year ended 31 March 2022

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##### Reserves policy

The Trustee's policy is to maintain a reserve of £1,000, being the estimated costs should it be necessary to wind up the charity, based on the level of unrestricted free reserves held at the end of the year of £15,770 (2020-21: £15,762), the reserve policy is exceeded. The Trustees are mindful that it will take years for the CIO to build up unrestricted income from membership fees and other such sources to the point where core activities will become self-sustaining. In the interim, the balance of unrestricted funds will be applied to the charitable objects in accordance with the future developments of the charity, as detailed below.

##### Future developments

The 5-year COTAC Corporate Plan covering the period 2019-2024 was endorsed by Trustees and formally launched on the [www.cotac.global](http://www.cotac.global) website in January 2019.

With the aim of supporting and influencing the Conservation, Repair and Maintenance (CRM) industry sector, COTAC's priorities over the 2019-2024 Plan period include:

- Education and training: Developing, producing and promoting education and training and CPD materials through the COTAC website [www.cotac.global](http://www.cotac.global);
- Standards: Proposing, maintaining and promoting standards for technical conservation education and training, particularly through conservation accreditation initiatives and awareness raising through its self-learning sister website [www.understandingconservation.org](http://www.understandingconservation.org);
- Advocacy: Collaborating with supporters, other organisations, voluntary bodies and agencies with interests in conservation; this with a view to influencing and promoting relevant issues, including responding to consultations;
- Digital resources: Maintaining and developing the Council's digital resources to ensure their relevance for the sector;
- Publication: Publishing relevant material online;
- Courses: Promoting relevant courses in the conservation of the historic environment;
- News: Promoting online relevant national and international information of value to the sector;
- Events: Resources permitting, arrange seminars and conferences along with participation in exhibitions/events relating to relevant heritage issues; and
- Bursaries: Resources permitting, provide small bursaries and other support for relevant studies, including reduced fee student sponsorship attendance at COTAC conferences and events.

##### Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2022**

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- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 1 December 2022 and signed on their behalf by

Tim Yates - Chairman

## **Independent examiner's report**

**To the trustees of**

### **Council on Training in Architectural Conservation**

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I report to the trustees on my examination of the accounts of Council on Training in Architectural Conservation (the CIO) for the year ended 31 March 2022, which are set out on pages 8 to 15.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

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

Date: 2 December 2022

**William Guy Blake ACA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Council on Training in Architectural Conservation

### Statement of financial activities

For the year ended 31 March 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
<b>Income from:</b>					
Donations	3	-	1,850	<b>1,850</b>	1,850
Charitable activities	4	5,000	1,080	<b>6,080</b>	-
Investments		-	190	<b>190</b>	311
<b>Total income</b>		<u>5,000</u>	<u>3,120</u>	<b>8,120</b>	<u>2,161</u>
<b>Expenditure on:</b>					
Charitable activities		-	3,112	<b>3,112</b>	1,860
<b>Total expenditure</b>	5	<u>-</u>	<u>3,112</u>	<b>3,112</b>	<u>1,860</u>
<b>Net income / expenditure and net movement in funds</b>		5,000	8	<b>5,008</b>	301
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>25,004</u>	<u>15,762</u>	<b>40,766</b>	<u>40,465</u>
<b>Total funds carried forward</b>	11	<u>30,004</u>	<u>15,770</u>	<b>45,774</b>	<u>40,766</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 11 to the accounts.

## Council on Training in Architectural Conservation

### Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
<b>Current assets</b>				
Cash at bank and in hand		<u>46,734</u>	<u>41,775</u>	
		<b>46,734</b>	<b>41,775</b>	
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	9	<u>960</u>	<u>1,009</u>	
<b>Net current assets</b>				
		<u><b>45,774</b></u>	<u>40,766</u>	
<b>Net assets</b>				
	10	<u><b>45,774</b></u>	<u>40,766</u>	
<b>Funds</b>				
Restricted funds	11		<b>30,004</b>	25,004
Unrestricted funds				
General funds			<u>15,770</u>	<u>15,762</u>
<b>Total charity funds</b>				
			<u><b>45,774</b></u>	<u>40,766</u>

Approved by the trustees on 1 December 2022 and signed on their behalf by

Tim Yates - Chairman

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2022

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#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Council on Training in Architectural Conservation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves of £15,770 and a cash balance held of £46,734. There are no material uncertainties about the charity's ability to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2022

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**f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g) Expenditure**

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

**h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**j) Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## 2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2021
	£	£	Total
			£
<b>Income from:</b>			
Donations	-	1,850	<b>1,850</b>
Investments	-	311	<b>311</b>
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	-	2,161	<b>2,161</b>
	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	-	1,860	<b>1,860</b>
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	-	1,860	<b>1,860</b>
	<hr/>	<hr/>	<hr/>
<b>Net income and net movement in funds</b>	-	301	<b>301</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2022

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#### 3. Income from donations

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Donations	-	1,650	<b>1,650</b>	1,650
Donated facilities	-	200	<b>200</b>	200
<b>Total income from donations</b>	<b>-</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>

In the prior period all income from donations was unrestricted.

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Conference: delegate fees	-	1,080	<b>1,080</b>	-
<b>Sponsorship:</b>				
STOS	5,000	-	<b>5,000</b>	-
<b>Total income from charitable activities</b>	<b>5,000</b>	<b>1,080</b>	<b>6,080</b>	<b>-</b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2022

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#### 5. Total expenditure

	Charitable activities £	Support and governance costs £	2022 Total £
Conference expenses	500	-	500
UC School / website	734	-	734
BIM4H/other projects	325	-	325
Management / office / administrative	393	-	393
Independent examiner's fee	-	960	960
Rent	200	-	200
<b>Sub-total</b>	<b>2,152</b>	<b>960</b>	<b>3,112</b>
Allocation of support and governance costs	960	(960)	-
<b>Total expenditure</b>	<b>3,112</b>	<b>-</b>	<b>3,112</b>

Total governance costs were £960 (2021: £900)

#### Prior year comparative

	Charitable activities £	Support and governance costs £	2021 Total £
Conference expenses	-	-	-
UC School / website	91	-	91
BIM4H/other projects	573	-	573
Management / office / administrative	96	-	96
Independent examiner's fee	-	900	900
Rent	200	-	200
<b>Sub-total</b>	<b>960</b>	<b>900</b>	<b>1,860</b>
Allocation of support and governance costs	900	(900)	-
<b>Total expenditure</b>	<b>1,860</b>	<b>-</b>	<b>1,860</b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2022

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#### 6. Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	830	187
Independent examination remuneration:		
▪ Independent examination	<u>960</u>	<u>900</u>

Over the course of the year one trustee was reimbursed £787 for travel expenses and operational costs and one trustee was reimbursed £43 for travel expenses.

#### 7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 8. Staff costs

The charity has no employees. Key management personnel comprise the trustees, who received no remuneration during the year (2021: none).

#### 9. Creditors : amounts due within 1 year

	2022	2021
	£	£
Accruals	<u>960</u>	<u>1,009</u>

#### 10. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	30,004	16,730	46,734
Current liabilities	<u>-</u>	<u>(960)</u>	<u>(960)</u>
<b>Net assets at 31 March 2022</b>	<b><u>30,004</u></b>	<b><u>15,770</u></b>	<b><u>45,774</u></b>
<b>Prior year comparative</b>			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	25,004	16,771	41,775
Current liabilities	<u>-</u>	<u>(1,009)</u>	<u>(1,009)</u>
<b>Net assets at 31 March 2021</b>	<b><u>25,004</u></b>	<b><u>15,762</u></b>	<b><u>40,766</u></b>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2022

#### 11. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
<b>Restricted funds</b>				
STOS	-	5,000	-	<b>5,000</b>
HBCG	<u>25,004</u>	<u>-</u>	<u>-</u>	<u><b>25,004</b></u>
<b>Total restricted funds</b>	<u>25,004</u>	<u>5,000</u>	<u>-</u>	<u><b>30,004</b></u>
<b>Unrestricted funds</b>				
General funds	<u>15,762</u>	<u>3,120</u>	<u>(3,112)</u>	<u><b>15,770</b></u>
<b>Total unrestricted funds</b>	<u>15,762</u>	<u>3,120</u>	<u>(3,112)</u>	<u><b>15,770</b></u>
<b>Total funds</b>	<u><b>40,766</b></u>	<u><b>8,120</b></u>	<u><b>(3,112)</b></u>	<u><b>45,774</b></u>

#### Purposes of restricted funds

The HBCG fund is held to be applied solely in support of education and training in traditional building skills.

The STOS fund is held to be applied to support the development of a Virtual Learning Environment and a Learning Management System

#### Prior year comparative:

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
<b>Restricted funds</b>				
HBCG	<u>25,004</u>	<u>-</u>	<u>-</u>	<u><b>25,004</b></u>
<b>Total restricted funds</b>	<u>25,004</u>	<u>-</u>	<u>-</u>	<u><b>25,004</b></u>
<b>Unrestricted funds</b>				
General funds	<u>15,461</u>	<u>2,161</u>	<u>(1,860)</u>	<u><b>15,762</b></u>
<b>Total unrestricted funds</b>	<u>15,461</u>	<u>2,161</u>	<u>(1,860)</u>	<u><b>15,762</b></u>
<b>Total funds</b>	<u><b>40,465</b></u>	<u><b>2,161</b></u>	<u><b>(1,860)</b></u>	<u><b>40,766</b></u>

#### 12. Related party transactions

The trustees are not aware of any related party transactions in the current or prior year.

**COUNCIL ON TRAINING IN ARCHITECTURAL CONSERVATION**

England & Wales - Charity number 1162750

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# Accounts

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Charity no. 1162750

**Council on Training in Architectural  
Conservation**

**Report and Unaudited Financial  
Statements**

**31 March 2021**

## **Council on Training in Architectural Conservation**

### **Reference and administrative details**

**For the year ended 31 March 2021**

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<b>Charity number</b>	1162750
<b>Registered office and operational address</b>	The Building Crafts College Kennard Road London E15 1AH
<b>Trustees</b>	The trustees who served during the year and up to the date of this report were as follows: David Gundry David McDonald Fred Markland (appointed 26 Nov 2020) Ingval Maxwell John Taylor Michael Netter Paul McMahon Richard Davies Steven Houchin Tim Yates
<b>Hon. Secretary</b>	Michael Netter
<b>Bankers</b>	NatWest Piccadilly and New Bond Street 63-65 Piccadilly London W1J 0AJ
<b>Auditors</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

#### **Name of the charity**

The charity is called Council on Training in Architectural Conservation, but it is well known as 'COTAC'.

#### **Charitable purpose and objectives**

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charitable company's objectives and planning future activities.

The objective of the charity is to advance the education of the public in the protection and preservation of building and structures (and their surroundings) which are of architectural or historical value, and to provide training in the arts and skills to protect and preserve such buildings and structures.

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

The charity is a Charitable Incorporated Organisation (CIO) incorporated on 21 July 2015 (registered charity number 1162750). It was formed to convert an unincorporated charity (registered charity number 1036263, now dissolved) to CIO status.

Membership of the Council is open to all interested in furthering the purpose and who by applying for membership have indicated their agreement to accept the Duty of Members set out in the Constitution.

As required by the Constitution, one third of the Trustees retire by rotation at the AGM. New Trustees are elected from nominations put forward by the Nominations Committee.

#### **Trustees and meetings**

The Trustees in office during the year and as at the date of this report are set out on the information page.

Trustees are appreciative of the continuing and welcomed support offered to COTAC by The Building Crafts College, Stratford, London. During the period, COTAC Trustee meetings were held on 17 June 2020, 15 September 2020, 26 November 2021 (followed by the AGM) and 04 March 2021, and all meetings were held remotely using Zoom. Subsequent agreed minutes and actions were prepared and issued.

A number of current and significant COTAC governance and management issues emerged and were addressed. These included the arrangements put in place for the post of Hon Treasurer to ensure continuing financial propriety with ongoing activities were reviewed and it was agreed to continue with the current interim treasurer (Michael Netter) who is now a trustee.

A second significant issue was the need to promote the activities and outputs of COTAC. Discussions focussed on the need to update the 'COTAC Global' website and to provide resources to support the development of the 'INSIGHT' series of outputs. Trustees agreed to provide £2k from reserves and to work to support the planned programme of outputs.

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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##### **COTAC Management Group**

Full Management Group meetings were held on 27 May 2020, 24 August 2020, 13 October 2020, and 11 February 2021 (all four meetings were joint with Digital Group), with IHBC Observers in attendance. In addition, a considerable number of related voluntary management and developmental meetings were arranged and held. A number of ad-hoc meetings were held as needed. All meetings were remote either by phone or Zoom.

Management Group activities were focussed on:

- Continuing to address longstanding IT Issues including updating and securing the 'COTAC Global' website; and
- Considering how to promote activities and disseminate completed outputs.

The required Annual Review meeting to jointly check progress on the agreed 3-year COTAC/IHBC Memorandum of Understanding which was due in early 2021 was delayed. Note: it was held in Edinburgh on 01 May 2021.

##### **COTAC Digital Sub-group**

The voluntary members of the COTAC Digital Sub-group continued to refine COTACs forward digital strategy, the updating of the 'COTAC Global' website and future of understandingconservation.org website. Meetings were held on 27 May 2020, 24 August 2020, 13 October 2020, and 11 February 2021 (all four meetings were joint with the Management Group). An additional five ad-hoc meetings were held largely focused on the development of the 'COTAC Global' website.

##### **COTAC website**

Further work related to the website centred on the drafting and development of the 'Insight Series'. In addition, work on these outputs at two of the Digital Subgroup meetings and a further 10 online meeting was held between November 2020 and March 2021.

##### **BIM4Heritage voluntary work**

COTAC continued to make voluntary input to BIM4Heritage. Five online meetings took place in 2020-21 with a focus on restructuring the BIM4Heritage structure and approach.

##### **Edinburgh Group**

The pan-professional Edinburgh Group meetings were enabled and supported by COTAC on 09 June and 10 November 2020, both were held online.

##### **Formal representation**

COTAC interests continued to be formally represented during the period on the following organisations and bodies:

- Architects Accredited in Building Conservation Board;
- Association for Studies in the Conservation of Historic Buildings;
- Chartered Institute of Architectural Technologists;
- Heritage Alliance Learning and Skills Advisory Group;
- Historic Environment Forum 2020 Capacity Building Group;
- Historic Environment Forum Client Demand Task Group;

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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- Historic Environment Scotland ~ Historic Houses Association;
- Institute of Historic Buildings Conservation Education Group;
- Royal Institute of British Architects Conservation Group;
- The Building Crafts College; and
- Wiltshire Building Preservation Trust.

### **Regional studies**

#### The Potteries

The report was launched on 26 May 2019 at the Gladstone Museum, Stoke-on-Trent and there was no further activity in 2020-21.

#### East Anglia

Following the completion and publication of 'The Potteries' regional study and discussions with the Digital Sub-group, it was agreed to develop a regional study for East Anglia. Work commenced in January 2020 and four meetings took place before 31 March 2020, a further 16 meetings took place between April and August 2020.

### **Proposals**

COTAC was invited by University of Newcastle to be a partner in a proposal to 'JPICH Cultural Heritage, Identities and Perspectives: Responding to Changing Societies: Growing Living Heritage'. The proposal was submitted in October 2020.

### **Financial review**

Income for the year was £2,161 compared to £6,495 for 2020 due to no conference being held during the year. Expenditure reduced to £1,860 from £11,576 in 2020 with no conference costs arising. Due to a change in timing around billing there is not an insurance payment debited in the year, however insurance coverage remained secured throughout the year. Restricted funds at the end of the year stand at £25,004 (2020: £25,004) being the HBCG funds brought forward and held to be applied solely in support of education and training in traditional building skills. No movement of funds occurred in 2020.

Total funds held at 31 March 2021 stand at £40,766 (£40,465 in 2020).

### **Reserves policy**

The Trustees' policy is to maintain a reserve of £1,000, being the estimated costs should it be necessary to wind up the charity, Based on the level of unrestricted free reserves held at the end of the year of £15,762 (2020: £15,461), the reserve policy is exceeded. The Trustees are mindful that it will take years for the CIO to build up unrestricted income from membership fees and other such sources to the point where core activities will become self-sustaining. In the interim, the balance of unrestricted funds will be applied to the charitable objects in accordance with the future developments of the charity, as detailed below.

### **Future developments**

The 5-year COTAC Corporate Plan covering the period 2019-2024 was endorsed by Trustees and formally launched on the [www.cotac.global](http://www.cotac.global) website in January 2019.

With the aim of supporting and influencing the Conservation, Repair and Maintenance (CRM) industry sector, COTAC's priorities over the 2019-2024 plan period include:

- Education and training: developing, producing and promoting education and training and CPD materials through the COTAC website [www.cotac.global](http://www.cotac.global);

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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- Standards: proposing, maintaining and promoting standards for technical conservation education and training, particularly through conservation accreditation initiatives and awareness raising through its self-learning sister website [www.understandingconservation.org](http://www.understandingconservation.org);
- Advocacy: collaborating with supporters, other organisations, voluntary bodies and agencies with interests in conservation, with a view to influencing and promoting relevant issues, including responding to consultations;
- Digital resources: maintaining and developing the Council's digital resources to ensure their relevance for the sector;
- Publication: publishing relevant material on-line;
- Courses: promoting relevant courses in the conservation of the historic environment;
- News: promoting on-line relevant national and international information of value to the sector;
- Events: resources permitting, arrange seminars and conferences along with participation in exhibitions/events relating to relevant heritage issues; and
- Bursaries: resources permitting, provide small bursaries and other support for relevant studies, including reduced fee student sponsorship attendance at COTAC conferences and events.

#### **Statement of responsibilities of the trustees**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Council on Training in Architectural Conservation**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 1 December 2021 and signed on their behalf by



Tim Yates - Chairman

## **Independent examiner's report**

**To the trustees of**

### **Council on Training in Architectural Conservation**

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I report to the trustees on my examination of the accounts of Council on Training in Architectural Conservation (the CIO) for the year ended 31 March 2021, which are set out on pages 8 to 14.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

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

*William Guy Blake*

Date: 3 December 2021

**William Guy Blake ACA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

**Council on Training in Architectural Conservation**

**Statement of financial activities**

**For the year ended 31 March 2021**

	Note	Restricted £	Unrestricted £	<b>2021 Total £</b>	2020 Total £
<b>Income from:</b>					
Donations	3	-	1,850	<b>1,850</b>	6,150
Investments		-	311	<b>311</b>	345
<b>Total income</b>		<u>-</u>	<u>2,161</u>	<u><b>2,161</b></u>	<u>6,495</u>
<b>Expenditure on:</b>					
Charitable activities		-	1,860	<b>1,860</b>	11,576
<b>Total expenditure</b>	4	<u>-</u>	<u>1,860</u>	<u><b>1,860</b></u>	<u>11,576</u>
<b>Net income / expenditure and net movement in funds</b>		-	301	<b>301</b>	(5,081)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>25,004</u>	<u>15,461</u>	<u><b>40,465</b></u>	<u>45,546</u>
<b>Total funds carried forward</b>		<u><u>25,004</u></u>	<u><u>15,762</u></u>	<u><u><b>40,766</b></u></u>	<u><u>40,465</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 10 to the accounts.

## Council on Training in Architectural Conservation

### Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
<b>Current assets</b>				
Cash at bank and in hand		<u>41,775</u>	<u>45,207</u>	
		<b>41,775</b>		45,207
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	8	<u>1,009</u>		<u>4,742</u>
<b>Net current assets</b>			<u>40,766</u>	<u>40,465</u>
<b>Net assets</b>	9		<u>40,766</u>	<u>40,465</u>
<b>Funds</b>	10			
Restricted funds			25,004	25,004
Unrestricted funds				
General funds			<u>15,762</u>	<u>15,461</u>
<b>Total charity funds</b>			<u>40,766</u>	<u>40,465</u>

Approved by the trustees on 1 December 2021 and signed on their behalf by



Tim Yates - Chairman

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2021

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#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Council on Training in Architectural Conservation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves of £14,502 and a cash balance held of £41,775. There are no material uncertainties about the charity's ability to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2021

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##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure

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

##### h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### i) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### j) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

## 2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2020 Total
	£	£	£
<b>Income from:</b>			
Donations	-	6,150	<b>6,150</b>
Investments	-	345	<b>345</b>
	<hr/>	<hr/>	<hr/>
<b>Total income</b>	-	6,495	<b>6,495</b>
	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	-	11,576	<b>11,576</b>
	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	-	11,576	<b>11,576</b>
	<hr/>	<hr/>	<hr/>
<b>Net income / (expenditure)</b>	-	(5,081)	<b>(5,081)</b>
Transfers between funds	(4,996)	4,996	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<u>(4,996)</u>	<u>(85)</u>	<u><b>(5,081)</b></u>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2021

#### 3. Income from donations

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Donations	-	1,650	1,650	3,150
Donated facilities	-	200	200	3,000
<b>Total income from donations</b>	<b>-</b>	<b>1,850</b>	<b>1,850</b>	<b>6,150</b>

In the prior period all income from donations was unrestricted.

#### 4. Total expenditure

	Charitable activities £	Support and governance £	2021 Total £	2020 Total £
Conference expenses	-	-	-	796
UC School / website	91	-	91	681
Edinburgh group	-	-	-	452
BIM4H/other projects	573	-	573	750
Management / office / administrative	96	-	96	2,426
Accounts / finance / insurance	-	-	-	260
Independent examiner's fee	-	900	900	2,310
Governance	-	-	-	486
Other services	-	-	-	415
Rent	200	-	200	3,000
<b>Sub-total</b>	<b>960</b>	<b>900</b>	<b>1,860</b>	<b>11,576</b>
Allocation of support and governance costs	900	(900)	-	-
<b>Total expenditure</b>	<b>1,860</b>	<b>-</b>	<b>1,860</b>	<b>11,576</b>

All prior year expenditure related to charitable activities.

Total governance costs were £900 (2020: £2,310)

## Council on Training in Architectural Conservation

### Notes to the financial statements

#### For the year ended 31 March 2021

##### 5. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	187	1,462
Independent examination remuneration:		
▪ Independent examination	900	1,100
▪ Other services	-	1,487
	<u>          </u>	<u>          </u>

##### 6. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

##### 7. Staff costs

The charity has no employees. Key management personnel comprise the trustees, who received no remuneration during the year (2020: none).

##### 8. Creditors : amounts due within 1 year

	2021 £	2020 £
Accruals	<u>1,009</u>	<u>4,742</u>

##### 9. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	25,004	16,771	41,775
Current liabilities	<u>-</u>	<u>(1,009)</u>	<u>(1,009)</u>
<b>Net assets at 31 March 2021</b>	<u><b>25,004</b></u>	<u><b>15,762</b></u>	<u><b>40,766</b></u>
<b>Prior year comparative</b>	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	25,004	20,203	45,207
Current liabilities	<u>-</u>	<u>(4,742)</u>	<u>(4,742)</u>
<b>Net assets at 31 March 2020</b>	<u><b>25,004</b></u>	<u><b>15,461</b></u>	<u><b>40,465</b></u>

## Council on Training in Architectural Conservation

### Notes to the financial statements

For the year ended 31 March 2021

#### 10. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
<b>Restricted funds</b>					
HBCG	25,004	-	-	-	25,004
<b>Total restricted funds</b>	25,004	-	-	-	25,004
<b>Unrestricted funds</b>					
General funds	15,461	2,161	(1,860)	-	15,762
<b>Total unrestricted funds</b>	15,461	2,161	(1,860)	-	15,762
<b>Total funds</b>	40,465	2,161	(1,860)	-	40,766

#### Purposes of restricted funds

The HBCG fund is held to be applied solely in support of education and training in traditional building skills.

#### Prior year comparative:

	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
<b>Restricted funds</b>					
HBCG	30,000	-	-	(4,996)	25,004
<b>Total restricted funds</b>	30,000	-	-	(4,996)	25,004
<b>Unrestricted funds</b>					
General funds	15,546	6,495	(11,576)	4,996	15,461
<b>Total unrestricted funds</b>	15,546	6,495	(11,576)	4,996	15,461
<b>Total funds</b>	45,546	6,495	(11,576)	-	40,465



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Websites: [www.cotac.global](http://www.cotac.global)  
[understandingconservation.org](http://understandingconservation.org)  
*Registered Charity No. 1162750*

## The Council on Training in Architectural Conservation

William Guy Blake ACA  
Godfrey Wilson Limited  
Chartered Accountants & Statutory Auditors  
5<sup>th</sup> Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

1 December 2021

Dear Guy

### **Letter of Representations on the Financial Statements for the Year Ended 31 March 2021**

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 30 June 2021, under the Charities Act 2011 for preparing financial statements, in accordance with 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).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March.

2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
4. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.



COTAC,  
The Building Crafts College,  
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Websites: [www.cotac.global](http://www.cotac.global)  
[understandingconservation.org](http://understandingconservation.org)  
*Registered Charity No. 1162750*

## The Council on Training in Architectural Conservation

5. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
6. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
7. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
8. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
9. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees except as disclosed in the financial statements.
10. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
11. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
12. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.
14. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.
15. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than



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*Registered Charity No. 1162750*

## The Council on Training in Architectural Conservation

adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.

16. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
17. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.
18. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

Yours sincerely

A handwritten signature in black ink, appearing to read "Tim Yates".

Tim Yates – Chairman

For and on behalf of the trustees of Council on Training in Architectural Conservation.