

**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

Charity number	1162750
Registered office and operational address	The Building Crafts College Kennard Road London E15 1AH
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <p>David Gundry David McDonald Fred Markland (appointed 26 Nov 2020) Ingval Maxwell John Taylor Michael Netter Paul McMahon Richard Davies Steven Houchin Tim Yates</p>
Hon. Secretary	Michael Netter
Bankers	NatWest Piccadilly and New Bond Street 63-65 Piccadilly London W1J 0AJ
Auditors	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

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

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

COATC 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;

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Report of the trustees

For the year ended 31 March 2021

- 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 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;

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Report of the trustees

For the year ended 31 March 2021

- 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;
- 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

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

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 £	2021 Total £	2020 Total £
Income from:					
Donations	3	-	1,850	1,850	6,150
Investments		-	311	311	345
Total income		-	2,161	2,161	6,495
Expenditure on:					
Charitable activities		-	1,860	1,860	11,576
Total expenditure	4	-	1,860	1,860	11,576
Net income / expenditure and net movement in funds		-	301	301	(5,081)
Reconciliation of funds:					
Total funds brought forward		25,004	15,461	40,465	45,546
Total funds carried forward		<u>25,004</u>	<u>15,762</u>	<u>40,766</u>	<u>40,465</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 £
Current assets				
Cash at bank and in hand		<u>41,775</u>		<u>45,207</u>
		41,775		45,207
Liabilities				
Creditors: amounts falling due within 1 year	8	<u>1,009</u>		<u>4,742</u>
Net current assets			<u>40,766</u>	<u>40,465</u>
Net assets	9		<u>40,766</u>	<u>40,465</u>
Funds	10			
Restricted funds			25,004	25,004
Unrestricted funds				
General funds			<u>15,762</u>	<u>15,461</u>
Total charity funds			<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

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

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
	£	£	£
Income from:			
Donations	-	6,150	6,150
Investments	-	345	345
Total income	-	6,495	6,495
Expenditure on:			
Charitable activities	-	11,576	11,576
Total expenditure	-	11,576	11,576
Net income / (expenditure)	-	(5,081)	(5,081)
Transfers between funds	(4,996)	4,996	-
Net movement in funds	<u>(4,996)</u>	<u>(85)</u>	<u>(5,081)</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
Total income from donations	-	1,850	1,850	6,150

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
Sub-total	960	900	1,860	11,576
Allocation of support and governance costs	900	(900)	-	-
Total expenditure	1,860	-	1,860	11,576

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>187</u>	<u>1,487</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>
Net assets at 31 March 2021	<u>25,004</u>	<u>15,762</u>	<u>40,766</u>

	Restricted funds £	Unrestricted funds £	Total funds £
Prior year comparative			
Current assets	25,004	20,203	45,207
Current liabilities	<u>-</u>	<u>(4,742)</u>	<u>(4,742)</u>
Net assets at 31 March 2020	<u>25,004</u>	<u>15,461</u>	<u>40,465</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 £
Restricted funds					
HBCG	25,004	-	-	-	25,004
Total restricted funds	25,004	-	-	-	25,004
Unrestricted funds					
General funds	15,461	2,161	(1,860)	-	15,762
Total unrestricted funds	15,461	2,161	(1,860)	-	15,762
Total funds	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 £
Restricted funds					
HBCG	30,000	-	-	(4,996)	25,004
Total restricted funds	30,000	-	-	(4,996)	25,004
Unrestricted funds					
General funds	15,546	6,495	(11,576)	4,996	15,461
Total unrestricted funds	15,546	6,495	(11,576)	4,996	15,461
Total funds	45,546	6,495	(11,576)	-	40,465



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The Council on Training in Architectural Conservation

William Guy Blake ACA
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th 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,
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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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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

Tim Yates – Chairman

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