

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

England & Wales · Charity number 1175871

Details

Other names	ICOMOS-UK
Status	Registered
Legal form	CIO
Registered	2017-11-22
Register	View on the Charity Commission register

Contact

Address	Icomos UK 70 Cowcross Street London EC1M 6EJ
Phone	02075660031
Email	admin@icomos-uk.org
Website	www.icomos-uk.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:TO ADVANCE FOR THE PUBLIC BENEFIT THE PROTECTION, CONSERVATION, PRESENTATION AND ENHANCEMENT OF MONUMENTS, GROUPS OF BUILDINGS AND LANDSCAPES OF HISTORICAL OR PUBLIC INTEREST, THROUGH FOSTERING NATIONAL AND INTERNATIONAL COOPERATION, PROMOTING GOOD PRACTICE AND HARNESSING SKILLS AND TECHNICAL CAPABILITIES.

Activities: ICOMOS-UK is concerned with furthering the conservation, protection, rehabilitation and enhancement of monuments, groups of buildings and sites, at the national and the international level. We play a leading role in implementing the World Heritage Convention within the UK and in promoting exemplar custodianship of World Heritage sites.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£60,487	£54,509	-	-
2023-12-31	£54,156	£49,943	-	-
2022-12-31	£51,611	£53,910	-	-
2021-12-31	£51,610	£53,910	-	-
2020-12-31	£51,082	£49,972	-	-

Trustees

Name	Role	Appointed
Clara Arokiasamy	Chair	2018-02-01
Adam Ian Blitz		2025-09-25
Andrew Gilbert Webster FCA DChA		2017-12-05
Deniz Beck		2021-04-29
Dr Ataa Alsalloum		2022-09-08
Dr Joan Elizabeth Mary Buchanan		2024-07-16
Dr Valeria Passetti		2021-04-29
Ian George		2022-09-08
Olivia Atkinson		2025-09-25
PETER MARSDEN		2018-02-01
Patrycja Maka		2025-09-25
ROBERT EARLY		2018-02-01
Rebecca Helen Jones		2024-07-16
Saranya Darshini Karunanithi		2024-07-16
William Garrett		2021-06-10

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

England & Wales - Charity number 1175871

Accounts

ICOMOS-UK
Financial statements
for the year ended
31 December 2024

Charity No 1175871

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

International Council on Monuments and Sites, UK

Contents

	Page
Reference and administrative details of the charity, its Trustees and Advisors	1
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the financial statements	8 to 13
The following page does not form part of the statutory financial statements.	
Income and Expenditure Account	14

International Council on Monuments and Sites, UK

Reference and Administration Details

Charity name International Council on Monuments and Sites, UK
Other name ICOMOS-UK
Registered charity number 1175871
Principal address 70 Cowcross Street, London EC1M 6EJ

Names of the trustees who manage the charity

Clara Arokiasamy	-President -Chair Intangible Cultural Heritage Committee	
Robert Early	-Vice President,	
Andrew Webster	-Treasurer	
Ataa Alsalloum	-Chair Education, Training and Events Committee	
Deniz Beck	-Chair Development Committee	
Joan Buchanan		from 16 July 2024
Carl Carrington	-Chair Development Committee	to 16 July 2024
Brandi Hall-Crossgrove		to 16 July 2024
William Garrett		
Ian George		
Rebecca Jones		
Saranya Karunanithi		from 16 July 2024
Peter Marsden	-Chair World Heritage Committee	
Valeria Passetti		
Sian Rees		to 16 July 2024
Christopher Underwood		to 16 July 2024
Rosalyn Watson		to 16 July 2024

Observers

The Rt Hon The Lord Hankey	-Past President	
Tom Hassall	-Past President	
Richard Hughes	-Past President	
Mansell Jagger	-Past President	
David Thackray	-Past President	
Paul Walshe	-Chair Cultural Landscapes & Historic Gardens Committee	
Andrew McKean	-Chair Cultural Tourism Committee	
Tarek Teba	-Chair Digital Technology Committee	
Vasilis Sarhosis	-Chair ISCARSAH Committee	
Doug Evans	-Chair Wood Committee	

International Council on Monuments and Sites, UK

Trustees' Annual Report

Names and addresses of advisors

Bankers HSBC
39 Tottenham Court Road
London W1T 2AR

Independent examiner

Mark Johnstone FCA
Argents Chartered Accountants
15 Palace Street
Norwich NR3 1RT

Name of senior member of staff

Susan Denyer Secretary

Structure, Governance and Management

- | | |
|----------------------------|---|
| Type of governing document | - Constitution of the Charitable Incorporated Organisation registered by the Charity Commission on 22 November 2017 |
| Trustee selection method | - Elected by the members of the organisation.
- Three trustees were appointed under the constitution.
- The three founder trustees then appointed all the existing trustees of the old ICOMOS-UK charity to be trustees of the CIO.
- At the first AGM of the members of the CIO all the charity trustees are required to retire from office
- At every subsequent AGM of the members of the CIO, one third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office.
- The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot. |

Objectives and Activities

Policies and objectives

The objects of the CIO are to advance for the public benefit the protection, conservation, preservation and enhancement of monuments, groups of buildings and landscapes of historical or public interest, through fostering national and international co-operation promoting good practice and harnessing skills and technical capabilities.

Main activities undertaken to further the charity's purpose for the public benefit

ICOMOS-UK

- provides a forum for all those involved in the conservation of cultural heritage
- facilitates professional dialogue and exchange on both specialist and general conservation issues
- works for higher standards in the conservation of cultural heritage
- plays a leading role in implementing the World Heritage Convention within the UK and in promoting exemplar custodianship of World Heritage sites
- provides links with the international network of ICOMOS members
- promotes international best practice through publications, research, conferences and seminars
- promotes education and training programmes for conservation work
- encourages a wide understanding of the scope and value of cultural heritage
- encourages cultural tourism initiatives

International Council on Monuments and Sites, UK

Trustees' Annual Report

Achievements and Performance

Review of activities

This review covers the twelve month period from 1 January to 31 December 2024.

Much of our work in 2024 took place within the National Scientific Committees.

The Intangible Cultural Heritage (ICH) Committee celebrated the pivotal role it played in the UK's decision to ratify UNESCO's 20023 Convention for the Safeguarding of Intangible Cultural Heritage, which became effective in June 2024. The Committee held a successful consultation workshop to seek views on DCMS's proposals for ratification in February, which brought together leading experts in the field, community members and policy-makers to discuss the topic at this critical moment. Its conclusions were forwarded to the Department for further consideration, and the Committee maintains its work on structures and processes for recording and submitting ICH practices to be included in the inventory. Throughout our work, there is a stronger emphasis on the relationship between tangible and intangible heritage, and the ways in which this will inform professional practice at all levels.

We established an Industrial Heritage Working Group in partnership with The International Committee for the Conservation of Industrial Heritage (TICCIH) which we expect to transition to a committee status during 2025. Extensive preparations for a major event in 2025, on 'Heritage in Transition: essential skills and approaches for sustainability' were led by the Education and Training Committee. The Development Committee launched ICOMOS-UK's first Photographic Competition with a call for photographs that captured the theme: 'Heritage at Risk: A Global Perspective'.

We also held a summer lecture on Upland farming, in which communities discussed the recent Dartmoor Review. The annual Christmas lecture was delivered by Will Palin at St Alfege Church in Greenwich, where he recounted his experiences leading heritage projects around the country. The Wood Committee continued to deliver fascinating insights into the field through its regular online lecture series. Individual members, meanwhile, continued to contribute to the work of the International Council through their participation in its programmes of research, consultation, and review.

ICOMOS-UK's work must reflect or respond to matters of current concern to members, the heritage sector, and to wider society. To do this most effectively, we made a series of internal changes during 2024, including to complete the restructuring of the World Heritage Committee. A small leadership group was established to deliver on core elements such as training, providing advice to World Heritage steering groups, succession planning, the development of good practice and engagement with the wider sector.

July 2024 saw Susan Denyer stand down from her role as Secretary to ICOMOS-UK, after more than 20 years service. She continues to offer her extraordinary expertise and insights through her international work. She was replaced as General Secretary by Dr Alison Hems.

Financial Review

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The trustees aim to keep reserves sufficient to cover 2-4 months expenditure

Details of any funds materially in deficit

No fund of the Charity is in deficit

International Council on Monuments and Sites, UK

Trustees' Annual Report

Selection of Trustees

Selection of new trustees is made on the basis of particular expertise in a field relevant to the activity of ICOMOS-UK that will enable them to make a valuable contribution to the organisation.

Organisational structure and decision making.

The day to day management of the charity is provided by the secretary supported by an administrator and an events co-ordinator and conducted in accordance with the policy and guidance given by the Executive Committee.

Accounting responsibilities of the trustees

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the association and of the income and expenditure of the association for that period. In preparing these accounts the trustees

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the association will continue its operations

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention of fraud and other irregularities

Approval

This report was approved by the Trustees on 4 September 2025 and signed on their behalf

Clara Arokiasamy
President

International Council on Monuments and Sites, UK

Independent Examiner's Report to the Trustees of the International Council on Monuments and Sites, UK (charitable incorporated organisation number 1175871 ("the CIO"))

I report on the financial statements of the CIO for the year ended 31 December 2024 which are set out on pages 6 to 13

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in a Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the CIO's Trustees, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Mark Johnstone FCA
Argents Chartered Accountants
15 Palace Street
Norwich NR3 1RT

4 September 2025

International Council on Monuments and Sites, UK

Statement of Financial Activities for the year ended 31 December 2020

				2024	2023
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income from					
Donations	3	59,542		59,542	48,457
Income from Charitable Activities	4	898		898	5,665
Investments	5	47		47	34
Other Income				-	-
Total Income		60,487	-	60,487	54,156
Expenditure on					
Charitable activities					
Direct costs	6	21,294	-	21,294	20,451
Costs of conference and seminars		644		644	2,147
Support costs	7	7,513		7,513	7,177
Governance costs	8	1,708		1,708	2,075
Subvention to ICOMOS International		23,350		23,350	18,093
Total Expenditure		54,509	-	54,509	49,943
Net income before other recognised gains and losses		5,978	-	5,978	4,213
Transfers between funds					
				-	-
Net Movement in Funds		5,978	-	5,978	4,213
Funds brought forward		22,262	6,855	29,117	24,904
Total funds carried forward		28,240	6,855	35,095	29,117

All activities relate to continuing operations.

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Balance Sheet as at 31 December 2024

	Notes	2024		2023
		£	£	£
Fixed assets				
Tangible assets	13		-	-
Current assets				
Debtors and prepayments	14	21,000		15,164
Cash at bank held by ICOMOS-UK		14,640		14,435
Cash at bank and petty cash		24,892		21,055
		<u>60,532</u>		<u>50,654</u>
Current liabilities				
Creditors : amounts falling due within one year	15	25,437		21,537
Net Current assets			35,095	29,117
Net Assets		£ <u>35,095</u>		<u>29,117</u>
Charity funds				
Restricted funds			6,855	6,855
Unrestricted funds			28,240	22,262
		£ <u>35,095</u>		<u>29,117</u>

The financial statements were approved by the Trustees on 4 September 2025 and signed on their behalf by:

Clara Arokiasamy
President

Andrew Webster
Treasurer

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2024

1 Constitution and objects

- 1.1 The CIO is governed by a constitution registered with the charity commission on 22 November 2017
- 1.2 The objects of the charity are to secure for the public benefit the preservation, development and enhancement of building and features of historic or public interest and to foster co-operation at national and international levels to this end.
- 1.3 The activities of the CIO are the same as those formerly carried out by a charity also known as ICOMOS-UK whose assets and liabilities were transferred to the CIO with effect from 1 January 2018.
- 1.4 The registered charity number is 1175871
- 1.5 The principal place of operation is 70 Cowcross Street, London EC1M 6EJ

2 Accounting policies

2.1 Basis of preparation of accounting statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

2.2 Fund accounting

General Funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The name and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income Tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use,

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2024

Accounting policies (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities

2.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activity.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimate residual value, over their expected useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computer equipment	25% straight line

2.6 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.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and 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.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt, or the amount it has received as advanced payments for the goods or services that it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Financial instruments

The charity 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 measured at amortised cost using the effective interest method.

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2024

3	Income from donations	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Donations - by subscriptions	48,326	-	48,326	37,572
	Donations - other	7,685	-	7,685	7,885
	Gift Aid	3,531	-	3,531	3,000
		<u>59,542</u>	<u>-</u>	<u>59,542</u>	<u>48,457</u>
4	Income from charitable activities	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Income from conferences and seminars	898	-	898	5,665
	Sale of publications	-	-	-	-
		<u>898</u>	<u>-</u>	<u>898</u>	<u>5,665</u>
5	Investment income	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Bank interest received	47	-	47	34
6	Direct costs	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Wages and salaries	16,686	-	16,686	16,515
	Payroll service	288	-	288	576
	Legal Costs	960	-	960	-
	Office rent and storage	3,360	-	3,360	3,360
	Depreciation	-	-	-	-
		<u>21,294</u>	<u>-</u>	<u>21,294</u>	<u>20,451</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2024

7	Support costs	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £	
	Printing, stationery postage and telephone	2,209	-	2,209	2,060	
	Computer costs	2,612	-	2,612	2,742	
	Insurance	1,625	-	1,625	1,531	
	Travel & subsistence	-	-	-	-	
	Affiliation fees	690	-	690	590	
	Website expenses	221	-	221	183	
	Miscellaneous expenses	156	-	156	71	
		<u>7,513</u>	<u>-</u>	<u>7,513</u>	<u>7,177</u>	
8	Governance costs	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £	
	Independent examination fee	600	-	600	900	
	Bank charges	1,108	-	1,108	1,175	
		<u>1,708</u>	<u>-</u>	<u>1,708</u>	<u>2,075</u>	
9	Analysis of resources expended by expenditure type	Staff Costs 2024 £	Restricted Funds 2024 £	Other Costs 2024 £	Total 2024 £	Total 2023 £
	Subvention to ICOMOS International			23,350	23,350	18,093
	Costs of generating income from charitable activities			644	644	2,147
	Costs of generating funds	-	-	23,994	23,994	20,240
	Direct costs	16,686		4,608	21,294	19,875
	Support costs			7,513	7,513	7,753
		<u>16,686</u>	<u>-</u>	<u>12,121</u>	<u>28,807</u>	<u>27,628</u>
	Governance			1,708	1,708	2,075
		<u>16,686</u>	<u>-</u>	<u>37,823</u>	<u>54,509</u>	<u>49,943</u>
10	Net incoming resources					
	This is after charging			2024 £	2023 £	
	Depreciation of tangible fixed assets -owned by the charity			<u>-</u>	<u>-</u>	

During the year, no trustees received any remuneration as a trustee

During the year, no trustees received any benefits in kind

During the year, no trustees received reimbursement of expenses (2023 Nil)

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2024

11 Independent examiner's remuneration

The independent examiner's remuneration amounted to an Independent Examination fee of £600 (2023 £900) and a payroll service fee of £288 (2023 £576)

12 Staff costs

Staff costs were as follows

2024	2023
£	£

Salaries

16,686	16,515
--------	--------

The average number of persons employed by the charity during the year was:

2024	2023
Nos	Nos
1	1

Average headcount expressed as a full time equivalent:

2024	2023
Nos	Nos
1	1

No employee received remuneration amounting to more than £60,000 in either year

13 Tangible fixed assets

	Computer Equipment 2024	Computer Equipment 2023
Cost	£	£
Balance at 1 January 2024	3,192	3192
Purchases in year	-	-
Balance at 31 December 2024	<u>3,192</u>	<u>3,192</u>
Depreciation		
Balance at 1 January 2024	3,192	3,192
Charge for the year	-	-
Balance at 31 December 2024	<u>3,192</u>	<u>3,192</u>
Net book values		
Balance at 31 December 2024	<u>-</u>	<u>-</u>
Balance at 31 December 2023	<u>-</u>	<u>-</u>

14 Debtors

	2024	2023
	£	£
Donation	14,000	7,000
Prepayments	-	1,164
Tax and Gift Aid recoverable	7,000	7,000
	<u>21,000</u>	<u>15,164</u>

15 Creditors: amounts due within one year

	2024	2023
	£	£
Accruals	3,492	2,707
Subscriptions paid in advance	21,945	18,830
	<u>25,437</u>	<u>21,537</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2024

16	Statement of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
	General fund	22,262	60,487	54,509		28,240
	Total unrestricted funds	22,262	60,487	54,509	-	28,240
	Restricted funds					
	CLHG Education fund	130				130
	Education and training fund	5,685				5,685
	Intangible Cultural Heritage in Museums project	1,040				1,040
		6,855	-	-	-	6,855
	Total funds	29,117	60,487	54,509	-	35,095
17	Summary of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
	General funds	22,262	60,487	54,509		28,240
		22,262	60,487	54,509	-	28,240
	Restricted funds	6,855	-	-		6,855
		29,117	60,487	54,509	-	35,095
18	Analysis of net assets between funds		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Tangible fixed assets		-		-	-
	Current assets		53,677	6,855	60,532	50,654
	Creditors due within one year		(25,437)		(25,437)	(21,537)
			28,240	6,855	35,095	29,117
19	Related Party					

The International Monuments Trust (IMT) Charity number 295131 is a related party whose trustees are appointed by the trustees of ICOMOS-UK. Of the five current trustees of IMT two are also trustees of ICOMOS-UK. During the year a grant of £ 7,000 (2023 £ 7,000) to ICOMOS-UK was approved by the Trustees of IMT.

FOR MANAGEMENT INFORMATION ONLY

International Council on Monuments and Sites, UK**UNRESTRICTED FUNDS****Income and Expenditure Account Year to 31 December 2024**

Income		2024	2024	2023
		£	£	£
Donations	General	685		885
	International Monuments Trust	7,000		7,000
Membership subscriptions:	Individual	44,616		35,572
	Institutional	3,710		2,000
Gift Aid		<u>3,531</u>		<u>3,000</u>
			59,542	<u>48,457</u>
Conferences, seminars and other events		898		5,665
Sale of publications		<u>-</u>		<u>-</u>
			898	<u>5,665</u>
Bank interest		<u>47</u>		<u>34</u>
			47	34
Contribution from designated fund			<u>-</u>	<u>-</u>
	Total Income		<u>60,487</u>	<u>54,156</u>
Expenditure				
Direct costs				
Staff costs		16,686		16,515
Payroll service		288		576
Legal costs		960		-
Office rent, storage and services		3,360		3,360
Depreciation		<u>-</u>		<u>-</u>
		<u>21,294</u>		<u>20,451</u>
Conferences, seminars and other events		644		2,147
Support costs				
Printing, postage, telephone, fax and stationery		2,209		2,060
Computers and Internet		2,612		2,742
Insurance		1,625		1,531
Travel & subsistence		-		-
Affiliation fees (Heritage Link and World Heritage UK)		690		590
Website		221		183
Miscellaneous expenditure		<u>156</u>		<u>71</u>
		<u>7,513</u>		<u>7,177</u>
Governance costs				
Independent examination,		600		900
Bank charges		147		157
Direct Debit charges and Paypal		<u>961</u>		<u>1,018</u>
		<u>1,708</u>		<u>2,075</u>
Subvention to ICOMOS International Headquarters, Paris		<u>23,350</u>		<u>18,093</u>
	Total expenditure		<u>54,509</u>	<u>49,943</u>
SURPLUS (DEFICIT) FOR YEAR		£	<u>5,978</u>	<u>4,213</u>
Conferences, seminars and other events				
Income	ICOMOS-UK Conference 2023	-		4,517
	Young Professional Event	-		169
	HIA Webinar Series with WH-UK	-		979
	Other	104		-
	Christmas lecture	<u>794</u>		<u>-</u>
		<u>898</u>		<u>5,665</u>
Expenditure	ICOMOS-UK Conference 2023			2,142
	Other	604		-
	Christmas Lecture	20		5
	Eventbrite fees	<u>20</u>		<u>-</u>
		<u>644</u>		<u>2,147</u>
Net income from events		£	<u>254</u>	<u>3,518</u>

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

England & Wales - Charity number 1175871

Accounts

ICOMOS-UK
Financial statements
for the year ended
31 December 2023

Charity No 1175871

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

International Council on Monuments and Sites, UK

Contents

	Page
Reference and administrative details of the charity, its Trustees and Advisors	1
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the financial statements	8 to 13
The following page does not form part of the statutory financial statements.	
Income and Expenditure Account	14

International Council on Monuments and Sites, UK

Reference and Administration Details

Charity name International Council on Monuments and Sites, UK
Other name ICOMOS-UK
Registered charity number 1175871
Principal address 70 Cowcross Street, London EC1M 6EJ

Names of the trustees who manage the charity

Clara Arokiasamy -President
-Chair Intangible Cultural Heritage Committee
Robert Early -Vice President,
Andrew Webster -Treasurer

Ataa Alsalloum -Chair Education, Training and Events Committee
Deniz Beck
Carl Carrington -Chair Development Committee
Brandi Hall-Crossgrove
William Garrett
Ian George
Rebecca Jones from 6 Jul 2023
Peter Marsden -Chair World Heritage Committee
Valeria Passetti
Sian Rees
Christopher Underwood
Rosalyn Watson

Observers

The Rt Hon The Lord Hankey -Past President
Tom Hassall -Past President
Richard Hughes -Past President
Mansell Jagger -Past President
David Thackray -Past President

Paul Walshe -Chair Cultural Landscapes
& Historic Gardens Committee
Andrew McKean -Chair Cultural Tourism Committee
Tarek Teba -Chair Digital Technology Committee
Vasilis Sarhosis -Chair ISCARSAH Committee
Doug Evans -Chair Wood Committee

International Council on Monuments and Sites, UK

Trustees' Annual Report

Names and addresses of advisors

Bankers HSBC
39 Tottenham Court Road
London W1T 2AR

Independent examiner Anthony Alford
Chartered Accountant
Shepherd's Crook
Netherbury
Dorset DT6 5LY

Name of senior member of staff

Susan Denyer Secretary

Structure, Governance and Management

- | | |
|----------------------------|--|
| Type of governing document | - Constitution of the Charitable Incorporated Organisation registered by the Charity Commission on 22 November 2017 |
| Trustee selection method | - Elected by the members of the organisation.
- Three trustees were appointed under the constitution.
- The three founder trustees then appointed all the existing trustees of the old ICOMOS-UK charity to be trustees of the CIO.
- At the first AGM of the members of the CIO all the charity trustees are required to retire from office
- At every subsequent AGM of the members of the CIO, one third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office.
-The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot. |

Objectives and Activities

Policies and objectives

The objects of the CIO are to advance for the public benefit the protection, conservation, preservation and enhancement of monuments, groups of buildings and landscapes of historical or public interest, through fostering national and international co-operation promoting good practice and harnessing skills and technical capabilities.

Main activities undertaken to further the charity's purpose for the public benefit

ICOMOS-UK

- provides a forum for all those involved in the conservation of cultural heritage
- facilitates professional dialogue and exchange on both specialist and general conservation issues
- works for higher standards in the conservation of cultural heritage
- plays a leading role in implementing the World Heritage Convention within the UK and in promoting exemplar custodianship of World Heritage sites
- provides links with the international network of ICOMOS members
- promotes international best practice through publications, research, conferences and seminars
- promotes education and training programmes for conservation work
- encourages a wide understanding of the scope and value of cultural heritage
- encourages cultural tourism initiatives

International Council on Monuments and Sites, UK

Trustees' Annual Report

Achievements and Performance

Review of activities

This review covers the twelve month period from 1 January to 31 December 2023.

ICOMOS-UK continues to organise events that chime with current themes, events, or issues. In February 2023, an on-line discussion was held on *Heritage and Identity in times of Peace and War*. Organized by our Emerging Professional Group in collaboration with emerging professionals in ICOMOS Portugal, the event focused on the powerful influence of heritage on identity as well as on threats to such links from regeneration and modernity and from the impacts of conflicts, as illustrated by examples from around the world. Speakers included Dr Ataa Alsalloum: University of Liverpool, Dr Hossam Mahdy: Freelance Consultant, UK, and Dr Caroline Sandes: Cultural heritage project manager & researcher, UK.

In April, a major hybrid event was organized in collaboration with the University of Greenwich on *Embedding a Rights-based Approach to Conservation*. This conference explored the characteristics of a rights-based approach to heritage conservation reflecting shared history and heritage and its application to World Heritage sites and other heritage assets in the UK that aims to enhance the long term sustainability of the communities who inhabit and support them. Speakers included Robert Bevan: Mayor's Commission for Diversity in the Public Realm, Clara Arokiasamy: President ICOMOS-UK, Professor Dan Hicks: Pitt Rivers Museum, Benedicte Selfslagh: ICOMOS, Phil Foxwood: DCMS, Dr Paul Mullan: The National Lottery Heritage Fund in Northern Ireland, Professor Julia Aglionby: University of Cumbria, Caitlin Osborne: TDR Heritage, Sir Geoffrey Palmer: Heriot-Watt University, Dr Errol Francis, and Jean-Francois Manicom: Museum of London Docklands.

The ICOMOS-UK Wood Committee continues to organise monthly video lectures. Highlights from the year include *Making Medieval Screens in East Anglia*: Dr Lucy Wrapson, *Conservation of Wooden Churches in Poland*: Tomasz Tomaszek, *18th-19thC Swiss Timber Bridges and Roofs*: Lousi Vandenabeele & Clens Knobling, and *Irish toghers and the Stories they can tell*: Cathy Moore. All these and our other main events are available to view on YouTube channels.

ICOMOS-UK members remain active in many ICOMOS International Scientific Committees and contribute to the work of the ICOMOS World Heritage and Monitoring Units through involvement with Desk Reviews and occasional Reactive Monitoring or Advisory missions to World Heritage sites outside the UK.

Our digital presence continued to expand, as has our Twitter followers and web traffic. Most importantly our membership continued to grow during the year.

In line with many other organisations, ICOMOS-UK's work is now done substantially on-line, although we do maintain our small office space in Cowcross Street as part of the community of heritage organizations within the building that benefits from the facilities that are offered.

Financial Review

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The trustees aim to keep reserves sufficient to cover 2-4 months expenditure

Details of any funds materially in deficit

No fund of the Charity is in deficit

International Council on Monuments and Sites, UK

Trustees' Annual Report

Selection of Trustees

Selection of new trustees is made on the basis of particular expertise in a field relevant to the activity of ICOMOS-UK that will enable them to make a valuable contribution to the organisation.

Organisational structure and decision making.

The day to day management of the charity is provided by the secretary supported by an administrator and an events co-ordinator and conducted in accordance with the policy and guidance given by the Executive Committee.

Accounting responsibilities of the trustees

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the association and of the income and expenditure of the association for that period. In preparing these accounts the trustees

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the association will continue its operations

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention of fraud and other irregularities

Approval

This report was approved by the Trustees on and signed on their behalf

Clara Arokiasamy
President

International Council on Monuments and Sites, UK

Independent Examiner's Report to the Trustees of the International Council on Monuments and Sites, UK (charitable incorporated organisation number 1175871 ("the CIO"))

I report on the financial statements of the CIO for the year ended 31 December 2023 which are set out on pages 6 to 13

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in a Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the CIO's Trustees, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Anthony Alford
Chartered Accountant
Shepherd's Crook, Netherbury, Dorset DT6 5LY

International Council on Monuments and Sites, UK

Statement of Financial Activities for the year ended 31 December 2023

					2023	2022
	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£	£
Income from						
Donations	3	48,457			48,457	47,856
Income from Charitable Activities	4	5,665			5,665	5,341
Investments	5	34			34	4
Other Income					-	-
Total Income		54,156	-	-	54,156	53,201
Expenditure on						
Charitable activities						
Direct costs	6	20,451			20,451	24,860
Costs of conference and seminars		2,147			2,147	3,220
Support costs	7	7,177			7,177	6,316
Governance costs	8	2,075			2,075	1,730
Subvention to ICOMOS International		18,093			18,093	16,683
Total Expenditure		49,943	-	-	49,943	52,809
Net income before other recognised gains and losses		4,213	-	-	4,213	392
Transfers between funds		2,500	(2,500)		-	-
Net Movement in Funds		6,713	(2,500)	-	4,213	392
Funds brought forward		15,549	2,500	6,855	24,904	24,512
Total funds carried forward		22,262	-	6,855	29,117	24,904

All activities relate to continuing operations.

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Balance Sheet as at 31 December 2023

	Notes	2023		2022
		£	£	£
Fixed assets				
Tangible assets	13		-	-
Current assets				
Debtors and prepayments	14	15,164		12,164
Cash at bank held by ICOMOS-UK		14,435		8,008
Cash at bank and petty cash		21,055		20,890
		<u>50,654</u>		<u>41,062</u>
Current liabilities				
Creditors : amounts falling due within one year	15	<u>21,537</u>		<u>16,158</u>
Net Current assets			29,117	24,904
Net Assets		<u>£ 29,117</u>	<u>24,904</u>	
Charity funds				
Restricted funds			6,855	6,855
Unrestricted funds			22,262	15,549
General				
Designated	16		-	2,500
		<u>£ 29,117</u>	<u>24,904</u>	

The financial statements were approved by the Trustees on _____ and signed on their behalf by:

Clara Arokiasamy
President

Andrew Webster
Treasurer

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2023

1 Constitution and objects

- 1.1 The CIO is governed by a constitution registered with the charity commission on 22 November 2017
- 1.2 The objects of the charity are to secure for the public benefit the preservation, development and enhancement of building and features of historic or public interest and to foster co-operation at national and international levels to this end.
- 1.3 The activities of the CIO are the same as those formerly carried out by a charity also known as ICOMOS-UK whose assets and liabilities were transferred to the CIO with effect from 1 January 2018.
- 1.4 The registered charity number is 1175871
- 1.5 The principal place of operation is 70 Cowcross Street, London EC1M 6EJ

2 Accounting policies

2.1 Basis of preparation of accounting statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

2.2 Fund accounting

General Funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The name and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income Tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use,

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2023

Accounting policies (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities

2.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activity.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimate residual value, over their expected useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computer equipment	25% straight line

2.6 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.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and 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.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt, or the amount it has received as advanced payments for the goods or services that it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Financial instruments

The charity 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 measured at amortised cost using the effective interest method.

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2023

3	Income from donations	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2023	2023	2023	2022
		£	£	£	£
	Donations - by subscriptions	37,572	-	37,572	36,495
	Donations - other	7,885	-	7,885	8,560
	Gift Aid	3,000	-	3,000	2,801
	Grants from Government Agencies	-	-	-	-
		<u>48,457</u>	<u>-</u>	<u>48,457</u>	<u>47,856</u>
4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2023	2023	2023	2022
		£	£	£	£
	Income from conferences and seminars	5,665	-	5,665	5,341
	Advisory income	-	-	-	-
	Sale of publications	-	-	-	-
		<u>5,665</u>	<u>-</u>	<u>5,665</u>	<u>5,341</u>
5	Investment income	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2023	2023	2023	2022
		£	£	£	£
	Bank interest received	34	-	34	4
6	Direct costs	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
		2023	2023	2023	2022
	Wages and salaries	16,515	-	16,515	16,971
	Payroll service	576	-	576	576
	Advertising	-	-	-	1,453
	Restricted projects	-	-	-	600
	Office rent and storage	3,360	-	3,360	2,760
	Depreciation	-	-	-	-
	Fees for HLF Bid	-	-	-	2,500
		<u>20,451</u>	<u>-</u>	<u>20,451</u>	<u>24,860</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2023

7	Support costs	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £	
	Printing, stationery postage and telephone	2,060	-	2,060	1,479	
	Computer costs	2,742	-	2,742	2,542	
	Insurance	1,531	-	1,531	1,725	
	Travel & subsistence	-	-	-	-	
	Affiliation fees	590	-	590	400	
	Website expenses	183	-	183	170	
	Miscellaneous expenses	71	-	71	-	
		<u>7,177</u>	<u>-</u>	<u>7,177</u>	<u>6,316</u>	
8	Governance costs	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £	
	Independent examination fee	900	-	900	900	
	Bank charges	1,175	-	1,175	830	
		<u>2,075</u>	<u>-</u>	<u>2,075</u>	<u>1,730</u>	
9	Analysis of resources expended by expenditure type	Staff Costs 2023 £	Restricted Funds 2023 £	Other Costs 2023 £	Total 2023 £	Total 2022 £
	Subvention to ICOMOS International			18,093	18,093	16,683
	Costs of generating income from charitable activities			2,147	2,147	3,220
	Costs of generating funds	-	-	20,240	20,240	19,903
	Direct costs	16,515	-	3,360	19,875	22,831
	Support costs	576		7,177	7,753	8,345
		<u>17,091</u>	<u>-</u>	<u>10,537</u>	<u>27,628</u>	<u>31,176</u>
	Governance			2,075	2,075	1730
		<u>17,091</u>	<u>-</u>	<u>32,852</u>	<u>49,943</u>	<u>52,809</u>
10	Net incoming resources			2023 £	2022 £	
	This is after charging					
	Depreciation of tangible fixed assets -owned by the charity			<u>-</u>	<u>-</u>	

During the year, no trustees received any remuneration as a trustee
During the year, no trustees received any benefits in kind
During the year, no trustees received reimbursement of expenses (2022 Nil)

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2023

11 Independent examiner's remuneration

The independent examiner's remuneration amounted to an Independent Examination fee of £900 (2022 £900) and a payroll service fee of £576 (2022 £576)

12 Staff costs

Staff costs were as follows

2023	2022
£	£

Salaries

16,515	16,971
--------	--------

The average number of persons employed by the charity during the year was:

2023	2022
Nos	Nos
1	1

Average headcount expressed as a full time equivalent:

2023	2022
Nos	Nos
1	1

No employee received remuneration amounting to more than £60,000 in either year

13 Tangible fixed assets

	Computer Equipment 2023	Computer Equipment 2022
Cost	£	£
Balance at 1 January 2023	3,192	3192
Purchases in year	-	-
Balance at 31 December 2023	<u>3,192</u>	<u>3,192</u>
Depreciation		
Balance at 1 January 2023	3,192	3,192
Charge for the year	-	-
Balance at 31 December 2023	<u>3,192</u>	<u>3,192</u>
Net book values		
Balance at 31 December 2022	<u>-</u>	<u>-</u>
Balance at 31 December 2021	<u>-</u>	<u>-</u>

14 Debtors

	2023	2022
	£	£
Donation	7,000	7,000
Prepayments	1,164	1,164
Tax and Gift Aid recoverable	7,000	4,000
	<u>15,164</u>	<u>12,164</u>

15 Creditors: amounts due within one year

	2023	2022
	£	£
Accruals	2,707	4,393
Subscriptions paid in advance	18,830	11,765
	<u>21,537</u>	<u>16,158</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2023

16	Statement of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/(out) £	Carried forward £
	Designated funds					
	Advisory service	2,500			(2,500)	-
	General funds					
	Other general funds	15,549	54,156	49,943	2,500	22,262
	Total unrestricted funds	18,049	54,156	49,943	-	22,262
	Restricted funds					
	CLHG Education fund	130				130
	Education and training fund	5,685				5,685
	Intangible Cultural Heritage in Museums project	1,040				1,040
	Total restricted funds	6,855	-	-	-	6,855
	Total funds	24,904	54,156	49,943	-	29,117
17	Summary of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/(out) £	Carried forward £
	Designated funds	2,500			(2,500)	-
	General funds	15,549	54,156	49,943	2,500	22,262
		18,049	54,156	49,943	-	22,262
	Restricted funds	6,855	-	-	-	6,855
		24,904	54,156	49,943	-	29,117
18	Analysis of net assets between funds		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Tangible fixed assets		-		-	-
	Current assets		43,799	6,855	50,654	41,062
	Creditors due within one year		(21,537)		(21,537)	(16,158)
			22,262	6,855	29,117	24,904
19	Related Party					

The International Monuments Trust (IMT) Charity number 295131 is a related party whose trustees are appointed by the trustees of ICOMOS-UK. Of the three current trustees of IMT one is also a trustee of ICOMOS-UK. During the year a grant of £ 7,000 (2022 £ 7,000) to ICOMOS-UK was approved by the Trustees of IMT.

FOR MANAGEMENT INFORMATION ONLY

International Council on Monuments and Sites, UK

UNRESTRICTED FUNDS

Income and Expenditure Account Year to 31 December 2023

Income		2023	2023	2022
		£	£	£
Donations	General	885		1,560
	International Monuments Trust	7,000		7,000
Membership subscriptions:	Individual	35,572		33,295
	Institutional	2,000		3,200
Gift Aid		3,000		2,801
		<u>48,457</u>	48,457	<u>47,856</u>
Intern grant		-		-
Conferences, seminars and other events		5,665		5,341
Advisory income		-		-
Sale of publications		-		-
		<u>5,665</u>	5,665	<u>5,341</u>
Bank interest		34		4
		<u>34</u>	34	<u>4</u>
Contribution from designated fund		-		-
		<u>-</u>	-	<u>-</u>
	Total Income	<u>54,156</u>	54,156	<u>53,201</u>
Expenditure				
Direct costs				
Staff costs		16,515		16,971
Payroll service		576		576
Advertising		-		1,453
Office rent, storage and services		3,360		2,760
Depreciation		-		-
HLF Bid		-		2,500
		<u>20,451</u>		<u>24,260</u>
Conferences, seminars and other events		<u>2,147</u>		<u>3,220</u>
Support costs				
Printing, postage, telephone, fax and stationery		2,060		1,479
Computers and Internet		2,742		2,542
Insurance		1,531		1,725
Travel & subsistence		-		-
Affiliation fees (Heritage Link and World Heritage UK)		590		400
Website		183		170
Miscellaneous expenditure		71		-
		<u>7,177</u>		<u>6,316</u>
Governance costs				
Independent examination,		900		900
Bank charges		157		170
Direct Debit charges and Paypal		1,018		660
		<u>2,075</u>		<u>1,730</u>
Subvention to ICOMOS International Headquarters, Paris		18,093		16,683
		<u>18,093</u>		<u>16,683</u>
	Total expenditure	<u>49,943</u>	49,943	<u>52,209</u>
SURPLUS (DEFICIT) FOR YEAR		£ <u>4,213</u>		<u>992</u>
Conferences, seminars and other events				
Income	ICOMOS-UK Conference 2023	4,517		4,520
	Young Professional Event	169		-
	Iran Vernacular Architecture	-		144
	Digital Technologies	-		232
	HIA Webinar Series with WH-UK	979		-
	Christmas lectures	-		445
		<u>5,665</u>		<u>5,341</u>
Expenditure	ICOMOS-UK Conference 2023	2,142		3,129
	Christmas Lecture	5		91
	Eventbrite fees	-		-
		<u>2,147</u>		<u>3,220</u>
Net income from events		£ <u>3,518</u>		<u>2,121</u>

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

England & Wales - Charity number 1175871

Accounts

International Council on Monuments and Sites, UK

(ICOMOS-UK)

Financial statements

for the year ended

31 December 2022

Charity No 1175871

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

International Council on Monuments and Sites, UK

Contents

	Page
Reference and administrative details of the charity, its Trustees and Advisors	1
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the financial statements	8 to 13
The following page does not form part of the statutory financial statements.	
Income and Expenditure Account	14

International Council on Monuments and Sites, UK

Reference and Administration Details

Charity name International Council on Monuments and Sites, UK
Other name ICOMOS-UK
Registered charity number 1175871
Principal address 70 Cowcross Street, London EC1M 6EJ

Names of the trustees who manage the charity

Clara Arokiasamy	-President -Chair Intangible Cultural Heritage Committee	
Robert Early	-Vice President,	
Andrew Webster	-Treasurer	
Ataa Alsalloum	-Chair Education, Training and Events Committee	from 8 Sept 2022
Deniz Beck		
Carl Carrington	-Chair Development Committee	
Dorian Crone		to 8 Sept 2022
Brandi Hall-Crossgrove		
William Garrett		from 8 Sept 2022
Ian George		from 8 Sept 2022
Keith Lilley		to 8 Sept 2022
Michael Mail	-Chair Development Committee	to 8 Sept 2022
Peter Marsden	-Chair World Heritage Committee	
Hazel McGregor		
Valeria Passetti		
Sian Rees		
Sarah Simmonds		to 8 Sept 2022
Christopher Underwood		
Rosalyn Watson		from 8 Sept 2022

Observers

The Rt Hon The Lord Hankey	-Past President	
Tom Hassall	-Past President	
Richard Hughes	-Past President	
Mansell Jagger	-Past President	
David Thackray	-Past President	
Paul Walshe	-Chair Cultural Landscapes & Historic Gardens Committee	
Andrew McKean	-Chair Cultural Tourism Committee	
Tarek Teba	-Chair Digital Technology Committee	
Sean O'Reilly	-Chair Education, Training and Events Committee	to 8 Sept 2022
Vasilis Sarhosis	-Chair ISCARSAH Committee	
Doug Evans	-Chair Wood Committee	

International Council on Monuments and Sites, UK

Trustees' Annual Report

Names and addresses of advisors

Bankers HSBC
39 Tottenham Court Road
London W1T 2AR

Independent examiner Anthony Alford
Chartered Accountant
Shepherd's Crook
Netherbury
Dorset DT6 5LY

Name of senior member of staff

Susan Denyer Secretary

Structure, Governance and Management

- | | |
|----------------------------|--|
| Type of governing document | - Constitution of the Charitable Incorporated Organisation registered by the Charity Commission on 22 November 2017 |
| Trustee selection method | - Elected by the members of the organisation.
- Three trustees were appointed under the constitution.
- The three founder trustees then appointed all the existing trustees of the old ICOMOS-UK charity to be trustees of the CIO.
- At the first AGM of the members of the CIO all the charity trustees are required to retire from office
- At every subsequent AGM of the members of the CIO, one third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office.
-The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot. |

Objectives and Activities

Policies and objectives

The objects of the CIO are to advance for the public benefit the protection, conservation, preservation and enhancement of monuments, groups of buildings and landscapes of historical or public interest, through fostering national and international co-operation promoting good practice and harnessing skills and technical capabilities.

Main activities undertaken to further the charity's purpose for the public benefit

ICOMOS-UK

- provides a forum for all those involved in the conservation of cultural heritage
- facilitates professional dialogue and exchange on both specialist and general conservation issues
- works for higher standards in the conservation of cultural heritage
- plays a leading role in implementing the World Heritage Convention within the UK and in promoting exemplar custodianship of World Heritage sites
- provides links with the international network of ICOMOS members
- promotes international best practice through publications, research, conferences and seminars
- promotes education and training programmes for conservation work
- encourages a wide understanding of the scope and value of cultural heritage
- encourages cultural tourism initiatives

International Council on Monuments and Sites, UK

Trustees' Annual Report

Achievements and Performance

Review of activities

This review covers the twelve month period from 1 January to 31 December 2022.

This year has been an opportunity to re-focus after the worst of the Covid pandemic. Early in the year both the Office Manager and the Events Co-ordinator left ICOMOS-UK as a result of being offered good career moves. This provided the opportunity to merge the two posts and to create an Operations Manager. At the same time the Secretary became an Honorary post. Our office management has also been streamlined to reflect more flexible home/office working arrangements post Covid. We now have one office desk combined with shared space for small meetings, and benefiting from the upgraded meetings room in Cowcross Street, we are able to hold hybrid Committee meetings as well as hybrid events.

In April we held a very successful joint meeting in North Wales with ICOMOS Ireland on *World Heritage Challenges in Wales and Ireland*. Based in Caernarvon within the Slate Landscape of Northwest Wales World Heritage Site that was inscribed in 2021, delegates were able to appreciate the initiatives being undertaken within the World Heritage Site and to debate how National Committees in both countries were addressing issues such as development pressures and climate change. Partners for the event included Gwynedd County Council, Welsh Slate Museum; CADW, and the Welsh Government.

Other events included in September, a virtual evening presentation on *Iran's vernacular architecture: How history, geography, environment and cultural traditions have shaped and continue to shape it*, by Associate Professor Mohammad Hassan Talebian, the University of Teheran, and our annual Christmas Lecture, a hybrid event was presented by Christoph Mick, Professor of Modern European History at the University of Warwick who gave a highly topical presentation on *The fight for the past: Contested heritage and the Russian invasion of Ukraine*. During the year, our Wood sub-Committee has continued to organize a series of topical virtual events.

UK members remain active in many ICOMOS International Scientific Committees and contribute to the work of the ICOMOS World Heritage Unit. Our digital presence has continued to expand, as has our Twitter followers and web traffic, and our membership has also continued to grow during the year.

Financial Review

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The trustees aim to keep reserves sufficient to cover 2-4 months expenditure

Details of any funds materially in deficit

No fund of the Charity is in deficit

Selection of Trustees

Selection of new trustees is made on the basis of particular expertise in a field relevant to the activity of ICOMOS-UK that will enable them to make a valuable contribution to the organisation.

International Council on Monuments and Sites, UK

Trustees' Annual Report

Organisational structure and decision making.

The day to day management of the charity is provided by the Secretary supported by an Operations Manager and is conducted in accordance with the policy and guidance given by the Executive Committee.

Accounting responsibilities of the trustees

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the association and of the income and expenditure of the association for that period. In preparing these accounts the trustees

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the association will continue its operations

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention of fraud and other irregularities

Approval

This report was approved by the Trustees on
and signed on their behalf

Clara Arokiasamy
President

International Council on Monuments and Sites, UK

Independent Examiner's Report to the Trustees of the International Council on Monuments and Sites, UK (charitable incorporated organisation number 1175871 ("the CIO"))

I report on the financial statements of the CIO for the year ended 31 December 2022 which are set out on pages 6 to 13

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in a Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the CIO's Trustees, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Anthony Alford
Chartered Accountant
Shepherd's Crook, Netherbury, Dorset DT6 5LY

International Council on Monuments and Sites, UK

Statement of Financial Activities for the year ended 31 December 2022

					2022	2021
	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£	£
Income from						
Donations	3	47,856			47,856	48,193
Income from Charitable Activities	4	5,341			5,341	3,418
Investments	5	4			4	-
Other Income					-	-
Total Income		53,201	-	-	53,201	51,611
Expenditure on						
Charitable activities						
Direct costs	6	24,260		600	24,860	29,319
Costs of conference and seminars		3,220			3,220	87
Support costs	7	6,316			6,316	5,451
Governance costs	8	1,730			1,730	1,558
Subvention to ICOMOS International		16,683			16,683	17,495
Total Expenditure		52,209	-	600	52,809	53,910
Net income before other recognised gains and losses		992	-	(600)	392	(2,299)
Transfers between funds						
					-	-
Net Movement in Funds		992	-	(600)	392	(2,299)
Funds brought forward		14,557	2,500	7,455	24,512	26,811
Total funds carried forward		15,549	2,500	6,855	24,904	24,512

All activities relate to continuing operations.

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Balance Sheet as at 31 December 2022

	Notes	2022		2021
		£	£	£
Fixed assets				
Tangible assets	13		-	-
Current assets				
Debtors and prepayments	14	12,164		11,990
Cash at bank held by ICOMOS-UK		8,008		8,329
Cash at bank and petty cash		20,890		17,587
		<u>41,062</u>		<u>37,906</u>
Current liabilities				
Creditors : amounts falling due within one year	15	16,158		13,394
Net Current assets			24,904	24,512
Net Assets		£	<u>24,904</u>	<u>24,512</u>
Charity funds				
Restricted funds			6,855	7,455
Unrestricted funds			15,549	14,557
General				
Designated	16		2,500	2,500
			<u>24,904</u>	<u>24,512</u>

The financial statements were approved by the Trustees on _____ and signed on their behalf by:

Clara Arokiasamy
President

Andrew Webster
Treasurer

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2022

1 Constitution and objects

- 1.1 The CIO is governed by a constitution registered with the charity commission on 22 November 2017
- 1.2 The objects of the charity are to secure for the public benefit the preservation, development and enhancement of building and features of historic or public interest and to foster co-operation at national and international levels to this end.
- 1.3 The activities of the CIO are the same as those formerly carried out by a charity also known as ICOMOS-UK whose assets and liabilities were transferred to the CIO with effect from 1 January 2018.
- 1.4 The registered charity number is 1175871
- 1.5 The principal place of operation is 70 Cowcross Street, London EC1M 6EJ

2 Accounting policies

2.1 Basis of preparation of accounting statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

2.2 Fund accounting

General Funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The name and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income Tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use,

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2022

Accounting policies (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities

2.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activity.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimate residual value, over their expected useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computer equipment	25% straight line

2.6 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.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and 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.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt, or the amount it has received as advanced payments for the goods or services that it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Financial instruments

The charity 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 measured at amortised cost using the effective interest method.

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2022

3	Income from donations	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2022	2022	2022	2021
		£	£	£	£
	Donations - by subscriptions	36,495	-	36,495	36,847
	Donations - other	8,560	-	8,560	10,690
	Gift Aid	2,801	-	2,801	656
	Grants from Government Agencies	-	-	-	-
		<u>47,856</u>	<u>-</u>	<u>47,856</u>	<u>48,193</u>
4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2022	2022	2022	2021
		£	£	£	£
	Income from conferences and seminars	5,341	-	5,341	2,158
	Advisory income	-	-	-	-
	Intern grant	-	-	-	1,260
	Sale of publications	-	-	-	-
		<u>5,341</u>	<u>-</u>	<u>5,341</u>	<u>3,418</u>
5	Investment income	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2022	2022	2022	2021
		£	£	£	£
	Bank interest received	4	-	4	-
6	Direct costs	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2022	2022	2022	2021
		£	£	£	£
	Wages and salaries	16,971	-	16,971	21,099
	Payroll service	576	-	576	864
	Advertising	1,453	-	1,453	-
	Restricted projects	-	600	600	-
	Office rent and storage	2,760	-	2,760	6,558
	Depreciation	-	-	-	798
	Fees for HLF Bid	2,500	-	2,500	-
		<u>24,260</u>	<u>600</u>	<u>24,860</u>	<u>29,319</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2022

7	Support costs	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £	
	Printing, stationery postage and telephone	1,479	-	1,479	1,908	
	Computer costs	2,542	-	2,542	1,090	
	Insurance	1,725	-	1,725	1,578	
	Travel & subsistence	-	-	-	20	
	Affiliation fees	400	-	400	740	
	Website expenses	170	-	170	115	
	Miscellaneous expenses	-	-	-	-	
		<u>6,316</u>	<u>-</u>	<u>6,316</u>	<u>5,451</u>	
8	Governance costs	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £	
	Independent examination fee	900	-	900	900	
	Bank charges	830	-	830	658	
		<u>1,730</u>	<u>-</u>	<u>1,730</u>	<u>1,558</u>	
9	Analysis of resources expended by expenditure type	Staff Costs 2022 £	Restricted Funds 2022 £	Other Costs 2022 £	Total 2022 £	Total 2021 £
	Subvention to ICOMOS International			16,683	16,683	17,495
	Costs of generating income from charitable activities			3,220	3,220	87
	Costs of generating funds	-	-	19,903	19,903	17,582
	Direct costs	16,971	600	5,260	22,831	28,455
	Support costs	2,029		6,316	8,345	6,315
		<u>19,000</u>	<u>600</u>	<u>11,576</u>	<u>31,176</u>	<u>34,770</u>
	Governance			1,730	1,730	1558
		<u>19,000</u>	<u>600</u>	<u>33,209</u>	<u>52,809</u>	<u>53,910</u>
10	Net incoming resources					
	This is after charging			2022 £	2021 £	
	Depreciation of tangible fixed assets -owned by the charity			-	798	

During the year, no trustees received any remuneration as a trustee

During the year, no trustees received any benefits in kind

During the year, no trustees received reimbursement of expenses (2021 Nil)

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2022

11 Independent examiner's remuneration

The independent examiner's remuneration amounted to an Independent Examination fee of £900 (2021 £900) and a payroll service fee of £576 (2021 £576)

12 Staff costs

Staff costs were as follows

2022	2021
£	£

Salaries

<u>16,971</u>	<u>21,099</u>
---------------	---------------

The average number of persons employed by the charity during the year was:

2022	2021
Nos	Nos
1	3

Average headcount expressed as a full time equivalent:

2022	2021
Nos	Nos
1	1

No employee received remuneration amounting to more than £60,000 in either year

13 Tangible fixed assets

	Computer Equipment 2022	Computer Equipment 2021
Cost	£	£
Balance at 1 January 2022	3,192	3192
Purchases in year	-	-
Balance at 31 December 2022	<u>3,192</u>	<u>3,192</u>
Depreciation		
Balance at 1 January 2022	3,192	2,394
Charge for the year	-	798
Balance at 31 December 2022	<u>3,192</u>	<u>3,192</u>
Net book values		
Balance at 31 December 2022	<u>-</u>	<u>-</u>
Balance at 31 December 2021	<u>-</u>	<u>-</u>

14 Debtors

	2022	2021
	£	£
Donation	7,000	7,000
Prepayments	1,164	990
Tax and Gift Aid recoverable	4,000	4,000
	<u>12,164</u>	<u>11,990</u>

15 Creditors: amounts due within one year

	2022	2021
	£	£
Accruals	4,393	2,026
Subscriptions paid in advance	11,765	11,368
	<u>16,158</u>	<u>13,394</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2022

16	Statement of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
	Designated funds					
	Advisory service	2,500				2,500
	General funds					
	Other general funds	14,557	53,201	52,209		15,549
	Total unrestricted funds	<u>17,057</u>	<u>53,201</u>	<u>52,209</u>	<u>-</u>	<u>18,049</u>
	Restricted funds					
	Cultural Landscape and Historic Gardens Education fund	130				130
	Education and training fund	5,685				5,685
	Intangible Cultural Heritage in Museums project	1,640		600		1,040
		<u>7,455</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>6,855</u>
	Total funds	<u>24,512</u>	<u>53,201</u>	<u>52,809</u>	<u>-</u>	<u>24,904</u>
17	Summary of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
	Designated funds	2,500				2,500
	General funds	14,557	53,201	52,209		15,549
		<u>17,057</u>	<u>53,201</u>	<u>52,209</u>	<u>-</u>	<u>18,049</u>
	Restricted funds	7,455	-	600		6,855
		<u>24,512</u>	<u>53,201</u>	<u>52,809</u>	<u>-</u>	<u>24,904</u>
18	Analysis of net assets between funds		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Tangible fixed assets		-		-	-
	Current assets		34,207	6,855	41,062	37,906
	Creditors due within one year		(16,158)		(16,158)	(13,394)
			<u>18,049</u>	<u>6,855</u>	<u>24,904</u>	<u>24,512</u>
19	Related Party					

The International Monuments Trust (IMT) Charity number 295131 is a related party whose trustees are appointed by the trustees of ICOMOS-UK. Of the four current trustees of IMT one is also a trustee of ICOMOS-UK. During the year a grant of £ 7,000 (2021 £ 7,000) to ICOMOS-UK was approved by the Trustees of IMT.

FOR MANAGEMENT INFORMATION ONLY

International Council on Monuments and Sites, UK**UNRESTRICTED FUNDS****Income and Expenditure Account Year to 31 December 2022**

Income		2022	2022	2021
		£	£	£
Donations	General	1,560		3,690
	International Monuments Trust	7,000		7,000
Membership subscriptions:	Individual	33,295		32,847
	Institutional	3,200		4,000
Gift Aid		2,801		656
		<u>47,856</u>	47,856	<u>48,193</u>
Intern grant		-		1,260
Conferences, seminars and other events		5,341		2,158
Advisory income		-		-
Sale of publications		-		-
		<u>5,341</u>	5,341	<u>3,418</u>
Bank interest		4		-
		<u>4</u>	4	<u>-</u>
Contribution from designated fund		-		2,500
		<u>-</u>	-	<u>2,500</u>
	Total Income	<u>53,201</u>	<u>53,201</u>	<u>54,111</u>
Expenditure				
Direct costs				
Staff costs		16,971		21,099
Payroll service		576		864
Advertising		1,453		-
Office rent, storage and services		2,760		6,558
Depreciation		-		798
HLF Bid		2,500		-
		<u>24,260</u>		<u>29,319</u>
Conferences, seminars and other events		<u>3,220</u>		<u>87</u>
Support costs				
Printing, postage, telephone, fax and stationery		1,479		1,909
Computers and Internet		2,542		1,090
Insurance		1,725		1,578
Travel & subsistence		-		20
Affiliation fees (Heritage Link and World Heritage UK)		400		740
Website		170		115
Miscellaneous expenditure		-		-
		<u>6,316</u>		<u>5,452</u>
Governance costs				
Independent examination,		900		900
Bank charges		170		51
Direct Debit charges and Paypal		660		607
		<u>1,730</u>		<u>1,558</u>
Subvention to ICOMOS International Headquarters, Paris		16,683		17,495
		<u>16,683</u>		<u>17,495</u>
	Total expenditure	<u>52,209</u>	<u>52,209</u>	<u>53,911</u>
SURPLUS (DEFICIT) FOR YEAR		<u>£ 992</u>		<u>200</u>
Conferences, seminars and other events				
Income	ICOMOS-UK/ICOMOS IRELAND			
	World Heritage Challenges in Wales and Ireland	4,520		-
	Iran Vernacular Architecture	144		-
	Digital Technologies	232		-
	Lectures	-		1,000
	Christmas lectures	445		1,158
		<u>5,341</u>		<u>2,158</u>
Expenditure	ICOMOS-UK/ICOMOS IRELAND			
	World Heritage Challenges in Wales and Ireland	3,129		-
	Christmas Lecture	91		-
	Eventbrite fees	-		87
		<u>3,220</u>		<u>87</u>
Net income from events		<u>£ 2,121</u>		<u>2,071</u>

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

England & Wales - Charity number 1175871

Accounts

ICOMOS-UK
Financial statements
for the year ended
31 December 2021

Charity No 1175871

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

International Council on Monuments and Sites, UK

Contents

	Page
Reference and administrative details of the charity, its Trustees and Advisors	1
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the financial statements	8 to 13
The following page does not form part of the statutory financial statements.	
Income and Expenditure Account	14

International Council on Monuments and Sites, UK

Reference and Administration Details

Charity name	International Council on Monuments and Sites, UK
Other name	ICOMOS-UK
Registered charity number	1175871
Principal address	70 Cowcross Street, London EC1M 6EJ

Names of the trustees who manage the charity

Clara Arokiasamy	-President -Chair Intangible Cultural Heritage Committee	
Robert Early	-Vice President,	from 29 Apr 2021
Susan Denyer	-Secretary	to 29 Apr 2021
Andrew Webster	-Treasurer	
Paul Walshe	-Chair Cultural Landscapes & Historic Gardens Committee	to 29 Apr 2021
Simon Woodward	-Chair Cultural Tourism Committee	to 14 Jan 2021
Michael Mail	-Chair Development Committee	to 29 Apr 2021
Tarek Teba	-Chair Digital Technology Committee	to 29 Apr 2021
Sean O'Reilly	-Chair Education, Training and Events Committee	to 29 Apr 2021
Clara Arokiasamy	-Chair Intangible Cultural Heritage Committee	to 29 Apr 2021
Vasilis Sarhosis	-Chair ISCARSAH Committee	to 29 Apr 2021
Doug Evans	-Chair Wood Committee	to 29 Apr 2021
Peter Marsden	-Chair World Heritage Committee	to 29 Apr 2021
Deniz Beck		from 29 Apr 2021
Chris Blandford		to 29 Apr 2021
Carl Carrington		from 29 Apr 2021
Dorian Crone		
Robert Early		to 29 Apr 2021
Brandi Hall-Crossgrove		from 29 Apr 2021
David Jennings		to 29 Apr 2021
Keith Lilley		
Lesley Macinnes		to 29 Apr 2021
Michael Mail	-Chair Development Committee	from 29 Apr 2021
Peter Marsden	-Chair World Heritage Committee	from 29 Apr 2021
Hazel Mcgregor		from 29 Apr 2021
Valeria Passetti		from 29 Apr 2021
Sian Rees		
Sarah Simmonds		
Christopher Underwood		from 29 Apr 2021

Observers

The Rt Hon The Lord Hankey	-Past President	
Tom Hassall	-Past President	
Richard Hughes	-Past President	
Mansell Jagger	-Past President	
David Thackray	-Past President	
Paul Walshe	-Chair Cultural Landscapes & Historic Gardens Committee	from 29 Apr 2021
Andrew McKean	-Chair Cultural Tourism Committee	from 29 Apr 2021
Tarek Teba	-Chair Digital Technology Committee	from 29 Apr 2021
Sean O'Reilly	-Chair Education, Training and Events Committee	from 29 Apr 2021
Vasilis Sarhosis	-Chair ISCARSAH Committee	from 29 Apr 2021
Doug Evans	-Chair Wood Committee	from 29 Apr 2021

International Council on Monuments and Sites, UK

Trustees' Annual Report

Names and addresses of advisors

Bankers	HSBC 39 Tottenham Court Road London W1T 2AR
Independent examiner	Anthony Alford Chartered Accountant Shepherd's Crook Netherbury Dorset DT6 5LY

Name of senior member of staff

Susan Denyer	Secretary
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Structure, Governance and Management

Type of governing document	- Constitution of the Charitable Incorporated Organisation registered by the Charity Commission on 22 November 2017
Trustee selection method	- Elected by the members of the organisation. - Three trustees were appointed under the constitution. - The three founder trustees then appointed all the existing trustees of the old ICOMOS-UK charity to be trustees of the CIO. - At the first AGM of the members of the CIO all the charity trustees are required to retire from office - At every subsequent AGM of the members of the CIO, one third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office. -The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

Objectives and Activities

Policies and objectives

The objects of the CIO are to advance for the public benefit the protection, conservation, preservation and enhancement of monuments, groups of buildings and landscapes of historical or public interest, through fostering national and international co-operation promoting good practice and harnessing skills and technical capabilities.

Main activities undertaken to further the charity's purpose for the public benefit

ICOMOS-UK

- provides a forum for all those involved in the conservation of cultural heritage
- facilitates professional dialogue and exchange on both specialist and general conservation issues
- works for higher standards in the conservation of cultural heritage
- plays a leading role in implementing the World Heritage Convention within the UK and in promoting exemplar custodianship of World Heritage sites
- provides links with the international network of ICOMOS members
- promotes international best practice through publications, research, conferences and seminars
- promotes education and training programmes for conservation work
- encourages a wide understanding of the scope and value of cultural heritage
- encourages cultural tourism initiatives

International Council on Monuments and Sites, UK

Trustees' Annual Report

Achievements and Performance

Review of activities

This review covers the twelve month period from 1 January to 31 December 2021.

Our activities in 2021 were once again dominated by the Covid-19 epidemic. In spite of difficulties, we managed to allow our staff to work as normal hours, albeit mostly from home, and so we have been able to continue servicing our members and to hold a full range of committee meetings in previous years.

Our remote 2021 AGM was well attended and included a secure online voting platform for the election of Officers and Trustees.

During the year we held a successful range of public on-line events. Our first event of the year, Rome Was!, a virtual lecture on 24 February 2021, showcased the challenge of photographing views of Rome as engraved and etched by Giambattista Piranesi in the middle of the 18th Century, as well as other views of Rome painted by artists from the 15th through the 19th Centuries. On 9 April, the Emerging Professionals Group organised their first event as an online conversation on The World of World Heritage between eminent speakers. This was followed on 30 June by an online conversation organised by the Cultural Tourism Committee in collaboration with the Tourism Society on Staycations: A Blessing or a Challenge for Cultural Heritage?, with speakers from English Heritage, Historic Homes, the National Trust and the National Trust for Scotland. On 29 September 2021 an online lecture on Sustainable Technologies in Conservation Areas: Managing Disaster Risks explored how digital infrastructures could save monuments and sites in strategic conservation areas. A debate on Ethical Standards in Interdisciplinary Heritage: Barriers or Bonuses followed on 6 October, organised by the Education and Training Committee. It focused on gathering brief views from a cross-section of heritage sector players, to address how we can provide adequate knowledge, training and guidance in ethical matters and standards for practising and emerging heritage players and stakeholders. Finally on 14 October, in a Virtual Conference: Promoting Cultural Heritage as a Key driver for Local Climate Action, speakers from cultural agencies and civil society as well as independent research organisations explored relationships between agencies and communities in the context of climate change and highlighted exemplar cultural actions across the UK.

All these events are now available to watch on our You Tube channel accessible through our website. This feature has proved highly beneficial in expanding the impact of our events in time and space.

In December 2021 we also held a one day virtual meeting for invited participants, including from the DCMS and heritage agencies, on how the UK might ratify the Intangible Heritage Convention. This brought together national and international speakers who explored differing options available to State Parties to UNESCO on the implementation of the Convention.

The pandemic has brought severe constraints, particularly in terms of eliminating opportunities for face to face conferences for which we could have charge a fee, but it has also brought opportunities not only to expand our audiences and allow easy access to meetings, but also to broaden our marketing. Our digital presence has continued to expand, as have our Twitter followers and web traffic, and our membership has also continued to grow during the year.

Financial Review

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

International Council on Monuments and Sites, UK

Trustees' Annual Report

Reserves policy

The trustees aim to keep reserves sufficient to cover 2-4 months expenditure

Details of any funds materially in deficit

No fund of the Charity is in deficit

Selection of Trustees

Selection of new trustees is made on the basis of particular expertise in a field relevant to the activity of ICOMOS-UK that will enable them to make a valuable contribution to the organisation.

Organisational structure and decision making.

The day to day management of the charity is provided by the secretary supported by an administrator and an events co-ordinator and conducted in accordance with the policy and guidance given by the Executive Committee.

Accounting responsibilities of the trustees

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the association and of the income and expenditure of the association for that period. In preparing these accounts the trustees

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the association will continue its operations

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2019. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention of fraud and other irregularities

Approval

This report was approved by the Trustees on 10 March 2022
and signed on their behalf

Clara Arokiasamy
President

International Council on Monuments and Sites, UK

Independent Examiner's Report to the Trustees of the International Council on Monuments and Sites, UK (charitable incorporated organisation number 1175871 ("the CIO"))

I report on the financial statements of the CIO for the year ended 31 December 2021 which are set out on pages 6 to 13

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in a Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the CIO's Trustees, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Anthony Alford
Chartered Accountant
Shepherd's Crook, Netherbury, Dorset DT6 5LY

International Council on Monuments and Sites, UK

Statement of Financial Activities for the year ended 31 December 2021

					2021	2020
	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£	£
Income from						
Donations	3	48,192			48,192	50,088
Income from Charitable Activities	4	3,418			3,418	989
Investments	5	-			-	5
Other Income					-	-
Total Income		51,610	-	-	51,610	51,082
Expenditure on						
Charitable activities						
Direct costs	6	29,319			29,319	29,511
Costs of conference and seminars		87			87	64
Support costs	7	5,451			5,451	6,072
Governance costs	8	1,558			1,558	1,528
Subvention to ICOMOS International		17,495			17,495	18,869
Total Expenditure		53,910	-	-	53,910	56,044
Net income before other recognised gains and losses		(2,300)	-	-	(2,300)	(4,962)
Transfers between funds		2,500	(2,500)		-	-
Net Movement in Funds		200	(2,500)	-	(2,300)	- 4,962
Funds brought forward		14,357	5,000	7,455	26,812	31,774
Total funds carried forward		14,557	2,500	7,455	24,512	26,812

All activities relate to continuing operations.

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Balance Sheet as at 31 December 2021

	Notes	2021		2020
		£	£	£
Fixed assets				
Tangible assets	13		-	798
Current assets				
Debtors and prepayments	14	11,990		17,070
Cash at bank held by ICOMOS-UK		8,329		9,039
Cash at bank and petty cash		<u>17,587</u>		<u>14,116</u>
		<u>37,906</u>		<u>40,225</u>
Current liabilities				
Creditors : amounts falling due within one year	15	<u>13,394</u>		<u>14,211</u>
Net Current assets			24,512	26,014
Net Assets		£	<u>24,512</u>	<u>26,812</u>
Charity funds				
Restricted funds			7,455	7,455
Unrestricted funds			14,557	14,357
General				
Designated	16		2,500	5,000
		£	<u>24,512</u>	<u>26,812</u>

The financial statements were approved by the Trustees on 10 March 2021 and signed on their behalf by:

Clara Arokiasamy
President

Andrew Webster
Treasurer

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2021

1 Constitution and objects

- 1.1 The CIO is governed by a constitution registered with the charity commission on 22 November 2017
- 1.2 The objects of the charity are to secure for the public benefit the preservation, development and enhancement of building and features of historic or public interest and to foster co-operation at national and international levels to this end.
- 1.3 The activities of the CIO are the same as those formerly carried out by a charity also known as ICOMOS-UK whose assets and liabilities were transferred to the CIO with effect from 1 January 2018.
- 1.4 The registered charity number is 1175871
- 1.5 The principal place of operation is 70 Cowcross Street, London EC1M 6EJ

2 Accounting policies

2.1 Basis of preparation of accounting statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

2.2 Fund accounting

General Funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The name and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income Tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use,

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2021

Accounting policies (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities

2.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activity.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimate residual value, over their expected useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computer equipment	25% straight line

2.6 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.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and 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.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt, or the amount it has received as advanced payments for the goods or services that it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Financial instruments

The charity 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 measured at amortised cost using the effective interest method.

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2021

3	Income from donations	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2021	2021	2021	2020
		£	£	£	£
	Donations - by subscriptions	36,846	-	36,846	37,123
	Donations - other	10,690	-	10,690	9,965
	Gift Aid	656	-	656	3,000
	Grants from Government Agencies	-	-	-	-
		<u>48,192</u>	<u>-</u>	<u>48,192</u>	<u>50,088</u>
4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2021	2021	2021	2020
		£	£	£	£
	Income from conferences and seminars	2,158	-	2,158	668
	Advisory income	-	-	-	267
	Intern grant	1,260	-	1,260	-
	Sale of publications	-	-	-	54
		<u>3,418</u>	<u>-</u>	<u>3,418</u>	<u>989</u>
5	Investment income	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2021	2021	2021	2020
		£	£	£	£
	Bank interest received	-	-	-	5
6	Direct costs	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2021	2021	2021	2020
		£	£	£	£
	Wages and salaries	21,099	-	21,099	20,001
	Payroll service	864	-	864	432
	Restricted projects	-	-	-	-
	Office rent and storage	6,558	-	6,558	8,280
	Depreciation	798	-	798	798
	Equipment	-	-	-	-
		<u>29,319</u>	<u>-</u>	<u>29,319</u>	<u>29,511</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2021

7	Support costs	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £	
	Printing, stationery postage and telephone	1,908	-	1,908	1,414	
	Computer costs	1,090	-	1,090	2,056	
	Insurance	1,578	-	1,578	1,495	
	Travel & subsistence	20	-	20	500	
	Affiliation fees	740	-	740	565	
	Website expenses	115	-	115	42	
	Miscellaneous expenses	-	-	-	-	
		<u>5,451</u>	<u>-</u>	<u>5,451</u>	<u>6,072</u>	
8	Governance costs	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £	
	Independent examination fee	900	-	900	900	
	Bank charges	658	-	658	628	
		<u>1,558</u>	<u>-</u>	<u>1,558</u>	<u>1,528</u>	
9	Analysis of resources expended by expenditure type	Staff Costs 2021 £	Restricted Funds 2021 £	Other Costs 2021 £	Total 2021 £	Total 2020 £
	Subvention to ICOMOS International			17,495	17,495	18,869
	Costs of generating income from charitable activities			87	87	64
	Costs of generating funds	-	-	17,582	17,582	18,933
	Direct costs	21,099	-	8,220	29,319	29,079
	Support costs			5,451	5,451	6,072
		<u>21,099</u>	<u>-</u>	<u>13,671</u>	<u>34,770</u>	<u>35,151</u>
	Governance			1,558	1,558	1960
		<u>21,099</u>	<u>-</u>	<u>32,811</u>	<u>53,910</u>	<u>56,044</u>
10	Net incoming resources				2021 £	2020 £
	This is after charging					
	Depreciation of tangible fixed assets -owned by the charity				<u>798</u>	<u>798</u>
	During the year, no trustees received any remuneration as a trustee, although one trustee was remunerated for her office as secretary.					
	During the year, no trustees received any benefits in kind					
	During the year, no trustees received reimbursement of expenses (2020 £500)					

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2021

11 Independent examiner's remuneration

The independent examiner's remuneration amounted to an Independent Examination fee of £900 (2020 £900) and a payroll service fee of £576 (2020 £432)

12 Staff costs

Staff costs were as follows

2021	2020
£	£

Salaries

21,099	20,001
--------	--------

The average number of persons employed by the charity during the year was:

2021	2020
Nos	Nos
3	3

Average headcount expressed as a full time equivalent:

2021	2020
Nos	Nos
1	1

No employee received remuneration amounting to more than £60,000 in either year

13 Tangible fixed assets

	Computer Equipment 2021	Computer Equipment 2020
Cost	£	£
Balance at 1 January 2021	3,192	3,192
Purchases in year	-	-
Balance at 31 December 2021	<u>3,192</u>	<u>3,192</u>
Depreciation		
Balance at 1 January 2021	2,394	1,596
Charge for the year	798	798
Balance at 31 December 2021	<u>3,192</u>	<u>2,394</u>
Net book values		
Balance at 31 December 2021	<u>-</u>	<u>798</u>
Balance at 31 December 2020	<u>798</u>	<u>1,596</u>

14 Debtors

	2021	2020
	£	£
Donation	7,000	9,000
Prepayments	990	2,070
Tax and Gift Aid recoverable	4,000	6,000
	<u>11,990</u>	<u>17,070</u>

15 Creditors: amounts due within one year

	2021	2020
	£	£
Accruals	2,026	4,640
Subscriptions paid in advance	11,368	9,571
	<u>13,394</u>	<u>14,211</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2021

16	Statement of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
	Designated funds					
	Advisory service	5,000			(2,500)	2,500
	General funds					
	Other general funds	14,357	51,610	53,910	2,500	14,557
	Total unrestricted funds	19,357	51,610	53,910	-	17,057
	Restricted funds					
	CLHG Education fund	130				130
	Education and training fund	5,685				5,685
	Intangible Cultural Heritage in Museums project	1,640				1,640
		7,455	-	-	-	7,455
	Total funds	26,812	51,610	53,910	-	24,512
17	Summary of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
	Designated funds	5,000			(2,500)	2,500
	General funds	14,357	51,610	53,910	2,500	14,557
		19,357	51,610	53,910	-	17,057
	Restricted funds	7,455	-	-		7,455
		26,812	51,610	53,910	-	24,512
18	Analysis of net assets between funds		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	Tangible fixed assets		-		-	798
	Current assets		30,451	7,455	37,906	40,225
	Creditors due within one year		(13,394)		(13,394)	(14,211)
			17,057	7,455	24,512	26,812
19	Related Party					

The International Monuments Trust (IMT) Charity number 295131 is a related party whose trustees are appointed by the trustees of ICOMOS-UK. Of the four current trustees of IMT one is also a trustee of ICOMOS-UK. During the year a grant of £ 7,000 (2020 £ 9,000) to ICOMOS-UK was approved by the Trustees of IMT.

FOR MANAGEMENT INFORMATION ONLY

International Council on Monuments and Sites, UK

UNRESTRICTED FUNDS

Income and Expenditure Account Year to 31 December 2021

Income		2021	2021	2020
		£	£	£
Donations	General	3,690		965
	International Monuments Trust	7,000		9,000
Membership subscriptions:	Individual	32,846		32,723
	Institutional	4,000		4,400
Gift Aid		656		3,000
		<u> </u>	48,192	<u>50,088</u>
Intern grant		1,260		-
Conferences, seminars and other events		2,158		668
Advisory income		-		267
Sale of publications		-		54
		<u> </u>	3,418	<u>989</u>
Bank interest		-		5
		<u> </u>	-	<u>5</u>
Contribution from designated fund			2,500	-
			<u> </u>	<u> </u>
	Total Income		54,110	51,082
Expenditure				
Direct costs				
Staff costs		21,099		20,001
Payroll service		864		432
Office rent, storage and services		6,558		8,280
Depreciation		798		798
Equipment, software and support		-		-
		<u> </u>		<u> </u>
		29,319		29,511
Conferences, seminars and other events				
Support costs				
Printing, postage, telephone, fax and stationery		1,908		1,414
Computers and Internet		1,090		2,056
Insurance		1,578		1,495
Travel & subsistence		20		500
Affiliation fees (Heritage Link and World Heritage UK)		740		565
Website		115		42
Miscellaneous expenditure		-		-
		<u> </u>		<u> </u>
		5,451		6,072
Governance costs				
Independent examination,		900		900
Bank charges		51		46
Direct Debit charges and Paypal		607		582
		<u> </u>		<u> </u>
		1,558		1,528
Subvention to ICOMOS International Headquarters, Paris		17,495		18,869
		<u> </u>		<u> </u>
	Total expenditure		53,910	56,044
SURPLUS (DEFICIT) FOR YEAR		£	<u>200</u>	<u>(4,962)</u>
Conferences, seminars and other events				
Income	AGM Lecture		-	-
	ICOMOS-UK Courses		-	-
	Lectures		1,000	145
	Christmas lectures		1,158	523
			<u> </u>	<u> </u>
			2,158	668
	ICOMOS-UK Courses			
	Lectures		-	-
	Christmas Lecture		-	53
	Eventbrite fees		87	11
			<u> </u>	<u> </u>
			87	64
Net income from events		£	<u>2,071</u>	<u>604</u>

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

England & Wales - Charity number 1175871

Accounts

ICOMOS-UK
Financial statements
for the year ended
31 December 2020

Charity No 1175871

INTERNATIONAL COUNCIL ON MONUMENTS AND SITES, UK

International Council on Monuments and Sites, UK

Contents

	Page
Reference and administrative details of the charity, its Trustees and Advisors	1
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the financial statements	8 to 13
The following page does not form part of the statutory financial statements.	
Income and Expenditure Account	14

International Council on Monuments and Sites, UK

Reference and Administration Details

Charity name International Council on Monuments and Sites, UK
Other name ICOMOS-UK
Registered charity number 1175871
Principal address 70 Cowcross Street, London EC1M 6EJ

Names of the trustees who manage the charity

Clara Arokiasamy -President
Vacant -Vice President,
Vacant -Vice President,
Vacant -Vice President,
Susan Denyer -Secretary
Andrew Webster -Treasurer
Paul Walshe -Chair Cultural Landscapes
& Historic Gardens Committee
Simon Woodward -Chair Cultural Tourism Committee to 14 Jan 2021
Michael Mail -Chair Development Committee
Richard Hughes -Chair Digital Technology Committee to 15 Dec 2020
Tarek Teba -Chair Digital Technology Committee from 15 Dec 2020
Clara Arokiasamy -Chair Intangible Cultural Heritage Committee
Vasilis Sarhosis -Chair ISCARSAH Committee
Doug Evans -Chair Wood Committee
Peter Marsden -Chair World Heritage Committee
Chris Blandford
Dorian Crone
Robert Early
David Jennings
Keith Lilley from June 2020
Lesley Macinnes
Sian Rees from May 2020
Sarah Simmonds

Observers

The Rt Hon The Lord Hankey -Past President
Tom Hassall -Past President
Richard Hughes -Past President
Mansell Jagger -Past President
David Thackray -Past President
John Hurd -Past President ICOMOS Advisory Committee died 8 Sept 2020

Names and addresses of advisors

Bankers HSBC
39 Tottenham Court Road
London W1T 2AR

Independent examiner Anthony Alford
Chartered Accountant
Shepherd's Crook
Netherbury
Dorset DT6 5LY

Name of senior member of staff

Susan Denyer Secretary

International Council on Monuments and Sites, UK

Trustees' Annual Report

Structure, Governance and Management

Type of governing document	- Constitution of the Charitable Incorporated Organisation registered by the Charity Commission on 22 November 2017
Trustee selection method	<ul style="list-style-type: none">- Elected by the members of the organisation.- Three trustees were appointed under the constitution.- The three founder trustees then appointed all the existing trustees of the old ICOMOS-UK charity to be trustees of the CIO.- At the first AGM of the members of the CIO all the charity trustees are required to retire from office- At every subsequent AGM of the members of the CIO, one third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office.-The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

Objectives and Activities

Policies and objectives

The objects of the CIO are to advance for the public benefit the protection, conservation, preservation and enhancement of monuments, groups of buildings and landscapes of historical or public interest, through fostering national and international co-operation promoting good practice and harnessing skills and technical capabilities.

Main activities undertaken to further the charity's purpose for the public benefit

ICOMOS-UK

- provides a forum for all those involved in the conservation of cultural heritage
- facilitates professional dialogue and exchange on both specialist and general conservation issues
- works for higher standards in the conservation of cultural heritage
- plays a leading role in implementing the World Heritage Convention within the UK and in promoting exemplar custodianship of World Heritage sites
- provides links with the international network of ICOMOS members
- promotes international best practice through publications, research, conferences and seminars
- promotes education and training programmes for conservation work
- encourages a wide understanding of the scope and value of cultural heritage
- encourages cultural tourism initiatives

Achievements and Performance

Review of activities

This review covers the twelve month period from 1 January to 31 December 2020.

Our activities in 2020 were dominated by the Covid-19 epidemic. In spite of difficulties, we managed to allow our staff to work as normal, albeit mostly from home, and so have been able to service our members, hold remote meetings and offer a range of online events - although not as full a programme as in previous years.

International Council on Monuments and Sites, UK

Trustees' Annual Report

Likewise, our Committee structures has held up and Chairs of Sub-Committees have been innovative in responding to the limitations imposed by the pandemic.

On the positive side, our remote 2020 AGM was better attended than previous face to face meetings, and this was certainly beneficial for members. We have experienced similar positive feedback from a range of Committee members who have managed to attend meetings without travel time - which in the past has been substantial with some members travelling, for instance, to London from Edinburgh for a meeting.

Our three online events were very well attended, selling out within hours of being marketed and generating good responses from audiences. In October Professor Jane Downes, *University of Highlands and Islands*, and Dr Will Megarry, *Queen's University Belfast*, delivered a presentation on 'Technology and Heritage Sites: Promoting Climate Change' which explored how iconic heritage sites can be utilised to stress urgency about climate change and raise global ambition to respond. A month later, Professor Sophia Labadi, *University of Kent*, gave an Online Talk on: 'Rethinking Heritage For Development: International Framework, Local Impacts' which highlighted the Latest Research On How Heritage Has Contributed to Key Dimensions of Sustainable Development. The series concluded in December with an Online Talk: on 'The Square Mile And The Heritage of Humankind' by Dr David Gwyn, an archaeologist and heritage consultant, on the role played by community involvement in the inscription of the Welsh Slate landscapes of North Wales site on the World Heritage List. The video of this last event has been uploaded on our website and has already been watched by almost 100 people.

The pandemic has not only changed the way we deliver meetings and events but has also transformed our marketing processes, with the result that our digital presence has continued to expand, as evidenced by further increases in our Twitter followers and enhanced Web traffic.

It is particularly heartening to report that membership numbers continued to grow during the year, making the UK one of the top five national committees for membership growth.

Financial Review

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

The trustees aim to keep reserves sufficient to cover 2-4 months expenditure

Details of any funds materially in deficit

No fund of the Charity is in deficit

Selection of Trustees

Selection of new trustees is made on the basis of particular expertise in a field relevant to the activity of ICOMOS-UK that will enable them to make a valuable contribution to the organisation.

International Council on Monuments and Sites, UK

Trustees' Annual Report

Organisational structure and decision making.

The day to day management of the charity is provided by the secretary supported by an administrator and an events co-ordinator and conducted in accordance with the policy and guidance given by the Executive Committee.

Accounting responsibilities of the trustees

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the association and of the income and expenditure of the association for that period. In preparing these accounts the trustees

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the association will continue its operations

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention of fraud and other irregularities

Approval

This report was approved by the Trustees on 2021
and signed on their behalf

Clara Arokiasamy
President

International Council on Monuments and Sites, UK

Independent Examiner's Report to the Trustees of the International Council on Monuments and Sites, UK (charitable incorporated organisation number 1175871 ('the CIO'))

I report on the financial statements of the CIO for the year ended 31 December 2020 which are set out on pages 6 to 13

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in a Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the CIO's Trustees, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Anthony Alford
Chartered Accountant
Shepherd's Crook, Netherbury, Dorset DT6 5LY

International Council on Monuments and Sites, UK

Statement of Financial Activities for the year ended 31 December 2020

					2020	2019
	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£	£
Income from						
Donations	3	50,088			50,088	55,526
Income from Charitable Activities	4	989			989	8,866
Investments	5	5			5	11
Other Income					-	-
Total Income		51,082	-	-	51,082	64,403
Expenditure on						
Charitable activities						
Direct costs	6	29,079			29,079	36,343
Costs of conference and seminars		64			64	3,552
Support costs	7				-	8,527
Governance costs	8	1,960			1,960	2,117
Subvention to ICOMOS International		18,869			18,869	17,896
Total Expenditure		49,972	-	-	49,972	68,435
Net income before other recognised gains and losses		1,110	-	-	1,110	-4,032
Other Recognised Gains and Losses		-	-	-	-	-
Net Movement in Funds		1,110	-	-	1,110	- 4,032
Funds brought forward		19,319	5,000	7,455	31,774	35,806
Total funds carried forward		20,429	5,000	7,455	32,884	31,774

All activities relate to continuing operations.

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Balance Sheet as at 31 December 2020

	Notes	2020		2019
		£	£	£
Fixed assets				
Tangible assets	13		798	1,596
Current assets				
Debtors and prepayments	14	17,070		20,290
Cash at bank held by ICOMOS-UK		9,039		15,139
Cash at bank and petty cash		14,116		11,211
		<u>40,225</u>		<u>46,640</u>
Current liabilities				
Creditors : amounts falling due within one year	15	<u>14,211</u>		<u>16,462</u>
Net Current assets			26,014	30,178
Net Assets		£ <u>26,812</u>		<u>31,774</u>
Charity funds				
Restricted funds			7,455	7,455
Unrestricted funds			20,429	19,319
General				
Designated	16		5,000	5,000
		£ <u>32,884</u>		<u>31,774</u>

The financial statements were approved by the Trustees on 2021 and signed on their behalf by:

Clara Arokiasamy
President

Andrew Webster
Treasurer

The notes on pages 8 to 13 form part of these financial statements

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2020

1 Constitution and objects

- 1.1 The CIO is governed by a constitution registered with the charity commission on 22 November 2017
- 1.2 The objects of the charity are to secure for the public benefit the preservation, development and enhancement of building and features of historic or public interest and to foster co-operation at national and international levels to this end.
- 1.3 The activities of the CIO are the same as those formerly carried out by a charity also known as ICOMOS-UK whose assets and liabilities were transferred to the CIO with effect from 1 January 2018.
- 1.4 The registered charity number is 1175871
- 1.5 The principal place of operation is 70 Cowcross Street, London EC1M 6EJ

2 Accounting policies

2.1 Basis of preparation of accounting statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Charities Act 2011

2.2 Fund accounting

General Funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The name and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income Tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use,

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2020

Accounting policies (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities

2.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activity.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimate residual value, over their expected useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computer equipment	25% straight line

2.6 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.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and 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.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt, or the amount it has received as advanced payments for the goods or services that it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Financial instruments

The charity 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 measured at amortised cost using the effective interest method.

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2020

3	Income from donations	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2020	2020	2020	2019
		£	£	£	£
	Donations - by subscriptions	37,123	-	37,123	36,332
	Donations - other	9,965	-	9,965	13,455
	Gift Aid	3,000	-	3,000	3,055
	Grants from Government Agencies	-	-	-	2,684
		<u>50,088</u>	<u>-</u>	<u>50,088</u>	<u>55,526</u>
4	Income from charitable activities	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2020	2020	2020	2019
		£	£	£	£
	Income from conferences and seminars	668	-	668	8,866
	Advisory income	267	-	267	-
	Sale of publications	54	-	54	-
		<u>989</u>	<u>-</u>	<u>989</u>	<u>8,866</u>
5	Investment income	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2020	2020	2020	2019
		£	£	£	£
	Bank interest received	5	-	5	11
6	Direct costs	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2020	2020	2020	2019
		£	£	£	£
	Wages and salaries	20,001	-	20,001	20,838
	Restricted projects	-	-	-	6,427
	Office rent and storage	8,280	-	8,280	8,280
	Depreciation	798	-	798	798
	Equipment	-	-	-	-
		<u>29,079</u>	<u>-</u>	<u>29,079</u>	<u>36,343</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2020

7	Support costs	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £	
	Printing, stationery postage and telephone	1,414	-	1,414	1,665	
	Computer costs	2,056	-	2,056	2,628	
	Insurance	1,495	-	1,495	1,383	
	Travel & subsistence	500	-	500	500	
	Affiliation fees	565	-	565	565	
	Website expenses	42	-	42	1,786	
	Miscellaneous expenses	-	-	-	-	
		<u>6,072</u>	<u>-</u>	<u>6,072</u>	<u>8,527</u>	
8	Governance costs	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £	
	Payroll and independent examination fees	1,332	-	1,332	1,332	
	Bank charges	628	-	628	785	
		<u>1,960</u>	<u>-</u>	<u>1,960</u>	<u>2,117</u>	
9	Analysis of resources expended by expenditure type	Staff Costs 2020 £	Restricted Funds 2020 £	Other Costs 2020 £	Total 2020 £	Total 2019 £
	Subvention to ICOMOS International			18,869	18,869	17,896
	Costs of generating income from charitable activities			64	64	3,552
	Costs of generating funds	-	-	18,933	18,933	21,448
	Direct costs	20,001	-	9,078	29,079	36,343
	Support costs			6,072	6,072	8,527
		<u>20,001</u>	<u>-</u>	<u>15,150</u>	<u>35,151</u>	<u>44,870</u>
	Governance			1,960	1,960	2117
		<u>20,001</u>	<u>-</u>	<u>36,043</u>	<u>56,044</u>	<u>68,435</u>
10	Net incoming resources					
	This is after charging			2020 £	2019 £	
	Depreciation of tangible fixed assets -owned by the charity			798	798	

During the year, no trustees received any remuneration as a trustee, although one trustee was remunerated for her office as secretary.

During the year, no trustees received any benefits in kind

During the year, one trustees received reimbursement of expenses amounting to £500

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2020

11 Independent examiner's remuneration

The independent examiner's remuneration amounted to an Independent Examination fee of £900 (2019 £900) and a payroll service fee of £432 (2019 £576)

12 Staff costs

Staff costs were as follows

2020	2019
£	£

Salaries

<u>20,001</u>	<u>20,838</u>
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The average number of persons employed by the charity during the year was:

2020	2019
Nos	Nos
3	3

Average headcount expressed as a full time equivalent:

2020	2019
Nos	Nos
1	1

No employee received remuneration amounting to more than £60,000 in either year

13 Tangible fixed assets

	Computer Equipment 2020	Computer Equipment 2019
	£	£
Cost		
Balance at 1 January 2020	3,192	3,192
Purchases in year	-	-
Balance at 31 December 2020	<u>3,192</u>	<u>3,192</u>
Depreciation		
Balance at 1 January 2020	1,596	798
Charge for the year	798	798
Balance at 1 January 2020	<u>2,394</u>	<u>1,596</u>
Net book values		
Balance at 31 December 2020	<u>798</u>	<u>1,596</u>
Balance at 31 December 2019	<u>1,596</u>	<u>2,394</u>

14 Debtors

	2020	2019
	£	£
Donation	9,000	12,000
Prepayment	2,070	2,235
Tax and Gift Aid recoverable	6,000	6,055
	<u>17,070</u>	<u>20,290</u>

15 Creditors: amounts due within one year

	2020	2019
	£	£
Accruals	4,640	4,062
Subscriptions paid in advance	9,571	12,400
	<u>14,211</u>	<u>16,462</u>

International Council on Monuments and Sites, UK

Notes to the Financial Statements - 31 December 2020

16	Statement of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
	Designated funds					
	Advisory service	5,000				5,000
	General funds					
	Other general funds	19,319	51,082	49,972		20,429
	Total unrestricted funds	24,319	51,082	49,972	-	25,429
	Restricted funds					
	CLHG Education fund	130				130
	Education and training fund	5,685				5,685
	CADW fund					-
	Intangible Cultural Heritage in Museums project	1,640				1,640
		7,455	-	-	-	7,455
	Total funds	31,774	51,082	49,972	-	32,884
17	Summary of funds	Opening Balance £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
	Designated funds	5,000				5,000
	General funds	19,319	51,082	49,972		20,429
		24,319	51,082	49,972	-	25,429
	Restricted funds	7,455	-	-		7,455
		31,774	51,082	49,972	-	32,884
18	Analysis of net assets between funds		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
	Tangible fixed assets		798		798	1,596
	Current assets		32,770	7,455	40,225	46,640
	Creditors due within one year		-14,211		-14,211	-16,462
			19,357	7,455	26,812	31,774
19	Related Party					

The International Monuments Trust (IMT) Charity number 295131 is a related party whose trustees are appointed by the trustees of ICOMOS-UK. Of the four current trustees of IMT one is also a trustee of ICOMOS-UK. During the year ICOMOS-UK received a grant of £ 9,000 (2019 £12,000) from IMT which continued to function as a conduit of income to ICOMOS-UK.

International Council on Monuments and Sites, UK

UNRESTRICTED FUNDS

Income and Expenditure Account Year to 31 December 2020

Income		2020	2020	2019
		£	£	£
Donations	General	965		1,455
	International Monuments Trust	9,000		12,000
Membership subscriptions:	Individual	32,723		31,132
	Institutional	4,400		5,200
Gift Aid		<u>3,000</u>		<u>3,055</u>
			50,088	<u>52,842</u>
Conferences, seminars and other events		668		8,866
Advisory income		267		-
Sale of publications		<u>54</u>		-
			989	<u>8,866</u>
Bank interest		<u>5</u>		<u>11</u>
			<u>5</u>	<u>11</u>
	Total Income		<u>51,082</u>	<u>61,719</u>
Expenditure				
Direct costs				
Staff costs		20,001		20,838
Office rent, storage and services		8,280		8,280
Depreciation		798		798
		<u>-</u>		<u>-</u>
		<u>29,079</u>		<u>29,916</u>
Conferences, seminars and other events		<u>64</u>		<u>3,552</u>
Support costs				
Printing, postage, telephone, fax and stationery		1,414		1,665
Computers and Internet		2,056		2,628
Insurance		1,495		1,383
Travel & subsistence		500		500
Affiliation fees (Heritage Link and World Heritage UK)		565		565
Website		42		1,786
Miscellaneous expenditure		<u>-</u>		<u>-</u>
		<u>6,072</u>		<u>8,527</u>
Governance costs				
Independent examination, accounting and payroll service		1,332		1,332
Bank charges		46		60
Direct Debit charges and Paypal		<u>582</u>		<u>725</u>
		<u>1,960</u>		<u>2,117</u>
Subvention to ICOMOS International Headquarters, Paris		<u>18,869</u>		<u>17,896</u>
	Total expenditure		<u>56,044</u>	<u>62,008</u>
		£	<u>-4,962</u>	<u>-289</u>
(DEFICIT) SURPLUS FOR YEAR				
Conferences, seminars and other events				
Income	AGM Lecture		-	165
	ICH Conference		-	6,960
	ICOMOS-UK Courses		-	1,000
	Lectures		145	149
	Christmas lectures		<u>523</u>	<u>592</u>
			<u>668</u>	<u>8,866</u>
Expenditure	ICH Conference		-	3,080
	ICOMOS-UK Courses		-	-
	Sea Change Conference		-	153
	Christmas Lecture		53	-
	Eventbrite fees		<u>11</u>	<u>219</u>
			<u>64</u>	<u>3,452</u>
Net income from events		£	<u>604</u>	<u>5,414</u>