

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

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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

		2021		2020
	Notes	£	£	£
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><u>24,512</u></u>	<u><u>26,812</u></u>
Charity funds				
Restricted funds			7,455	7,455
Unrestricted funds			14,557	14,357
General				
Designated	16		2,500	5,000
		£	<u><u>24,512</u></u>	<u><u>26,812</u></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 Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 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 Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 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 Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	Bank interest received	-	-	-	5
6	Direct costs	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 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					
	This is after charging			2021 £	2020 £	
	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	3192
Purchases in year	-	-
Balance at 31 December 2021	3,192	3,192
Depreciation		
Balance at 1 January 2021	2,394	1,596
Charge for the year	798	798
Balance at 31 December 2021	3,192	2,394
Net book values		
Balance at 31 December 2021	-	798
Balance at 31 December 2020	798	1,596

14 Debtors

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

15 Creditors: amounts due within one year

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

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
			48,192	50,088
Intern grant		1,260		-
Conferences, seminars and other events		2,158		668
Advisory income		-		267
Sale of publications		-		54
			3,418	989
Bank interest		-		5
			-	5
Contribution from designated fund			2,500	-
	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		-		-
		29,319		29,511
		87		64
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		-		-
		5,451		6,072
Governance costs				
Independent examination,		900		900
Bank charges		51		46
Direct Debit charges and Paypal		607		582
		1,558		1,528
Subvention to ICOMOS International Headquarters, Paris		17,495		18,869
	Total expenditure		53,910	56,044
SURPLUS (DEFICIT) FOR YEAR		£	200	(4,962)
Conferences, seminars and other events				
Income				
	AGM Lecture		-	-
	ICOMOS-UK Courses		-	-
	Lectures		1,000	145
	Christmas lectures		1,158	523
			2,158	668
	ICOMOS-UK Courses			
	Lectures		-	-
	Christmas Lecture		-	53
	Eventbrite fees		87	11
			87	64
Net income from events		£	2,071	604