

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

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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,	
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

<b>Bankers</b>	HSBC 39 Tottenham Court Road London W1T 2AR
<b>Independent examiner</b>	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 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 Caernarfon 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
		£	£	£	£
<b>Income from</b>					
Donations	3	47,856			47,856
Income from Charitable Activities	4	5,341			5,341
Investments	5	4			4
Other Income					-
<b>Total Income</b>		<b>53,201</b>	<b>-</b>	<b>-</b>	<b>53,201</b>
<b>Expenditure on</b>					
Charitable activities					
Direct costs	6	24,260		600	24,860
Costs of conference and seminars		3,220			3,220
Support costs	7	6,316			6,316
Governance costs	8	1,730			1,730
Subvention to ICOMOS International		16,683			16,683
<b>Total Expenditure</b>		<b>52,209</b>	<b>-</b>	<b>600</b>	<b>52,809</b>
<b>Net income before other recognised gains and losses</b>		<b>992</b>	<b>-</b>	<b>(600)</b>	<b>392</b>
<b>Transfers between funds</b>					
					-
<b>Net Movement in Funds</b>		<b>992</b>	<b>-</b>	<b>(600)</b>	<b>392</b>
<b>Funds brought forward</b>		<b>14,557</b>	<b>2,500</b>	<b>7,455</b>	<b>24,512</b>
<b>Total funds carried forward</b>		<b>15,549</b>	<b>2,500</b>	<b>6,855</b>	<b>24,904</b>

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

		2022	2021
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	13	-	-
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Creditors : amounts falling due within one year	15	16,158	13,394
<b>Net Current assets</b>		24,904	24,512
<b>Net Assets</b>		<u>£ 24,904</u>	<u>24,512</u>
<b>Charity funds</b>			
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	<b>Income from donations</b>	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	<b>Income from charitable activities</b>	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	<b>Investment income</b>	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2022	2022	2022	2021
		£	£	£	£
	Bank interest received	4	-	4	-
6	<b>Direct costs</b>	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	<b>Support costs</b>		Unrestricted	Restricted	Total	Total
			Funds	Funds	Funds	Funds
			2022	2022	2022	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	<b>Governance costs</b>		Unrestricted	Restricted	Total	Total
			Funds	Funds	Funds	Funds
			2022	2022	2022	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	<b>Analysis of resources expended by expenditure type</b>	Staff	Restricted	Other	Total	Total
		Costs	Funds	Costs		
		2022	2022	2022	2022	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	1,558
		<u>19,000</u>	<u>600</u>	<u>33,209</u>	<u>52,809</u>	<u>53,910</u>
10	<b>Net incoming resources</b>					
	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 Nos	2021 Nos
	1	3

Average headcount expressed as a full time equivalent:

	2022 Nos	2021 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	17,057	53,201	52,209	-	18,049
	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
		7,455	-	600	-	6,855
	Total funds	24,512	53,201	52,809	-	24,904
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
		17,057	53,201	52,209	-	18,049
	Restricted funds	7,455	-	600		6,855
		24,512	53,201	52,809	-	24,904
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)
			18,049	6,855	24,904	24,512
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
			47,856	48,193
Intern grant		-		1,260
Conferences, seminars and other events		5,341		2,158
Advisory income		-		-
Sale of publications		-		-
			5,341	3,418
Bank interest		4		-
			4	-
Contribution from designated fund			-	2,500
	Total Income		53,201	54,111
<b>Expenditure</b>				
<b>Direct costs</b>				
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		-
		24,260		29,319
<b>Conferences, seminars and other events</b>		3,220		87
<b>Support costs</b>				
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		-		-
		6,316		5,452
<b>Governance costs</b>				
Independent examination,		900		900
Bank charges		170		51
Direct Debit charges and Paypal		660		607
		1,730		1,558
Subvention to ICOMOS International Headquarters, Paris		16,683		17,495
	Total expenditure		52,209	53,911
<b>SURPLUS (DEFICIT) FOR YEAR</b>		£	992	200
<b>Conferences, seminars and other events</b>				
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
		5,341		2,158
Expenditure	ICOMOS-UK/ICOMOS IRELAND			
	World Heritage Challenges in Wales and Ireland	3,129		-
	Christmas Lecture	91		-
	Eventbrite fees	-		87
		3,220		87
<b>Net income from events</b>		£	2,121	2,071