

**Docomomo.UK**  
**Financial Statements**  
**Year Ended 31 March 2021**

Charity registration number: 1178075

**Docomomo.UK**

**Financial Statements**

**Year Ended 31 March 2021**

**Contents**

	<b>Page</b>
Charity Reference and Administrative Details	2
Trustees' Annual Report	3
Accountants Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

**Docomomo.UK**

**Charity Reference and Administrative Details**

**Year Ended Ended 31 March 2021**

<b>Charity registration number</b>	1178075
<b>Trustees</b>	A Fretton P Inskip E Woodman
<b>Chair of working party</b>	J Forrest
<b>Registered office</b>	77 Cowcross Street London EC1M 6EJ
<b>Accountants</b>	Praxis 1 Poultry London EC2R 8EJ

**Trustees' Annual Report**

**Year Ended 31 March 2021**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

**Trustees of the charity**

The trustees who have served during the year and since the year end were as follows:

A Fretton  
P Inskip  
E Woodman

**Objectives and activities**

The charity's objectives are to promote the documentation and conservation of the works of the Modern Movement in architecture, planning and design.

The Modern Movement represented a profound shift in cultural values in which creativity staid conformity. Brilliant new forms of building technology were introduced hinting at endless possibilities for improving the world. Much was produced that was untested, however, and many important buildings failed in use. Others have simply degraded in time, as all buildings do. In addition, after the impact of their initial novelty, many important buildings were allowed to fall into neglect, altered insensitively or even demolished.

These pioneering buildings are now part of our past, and we face unprecedented questions about how to conserve or replace them. The problem was first addressed comprehensively by Docomomo International, our parent body, which was founded in the Netherlands in the late 1980s with the aim of documenting and conserving the world's Modern heritage. It now consists of some 70 national and regional Docomomo chapters worldwide, of which Docomomo.UK, a non-profit organisation run on a voluntary basis, is the British branch. Working independently but pooling information, we have helped government bodies, architects and planners reappraise the importance of retaining and skilfully refitting 20th-century buildings, thereby protecting one of modern civilisation's most important cultural resources.

Docomomo.UK campaigns for the preservation and protection of these buildings. This includes organising visits to at risk buildings, contacting owners, developers and local authorities, making listing applications, and advocacy for specific buildings in the press.

Our working party organise a year-round series of talks and events to educate members and interested third parties on Modernist architects and buildings. The charity is also presently planning the publication of its first book on a specific architect of the Modern Movement.

**Public benefit**

The trustees have considered the Charity Commission's guidance on public benefit and fee charging.

**Strategic Report**

**Achievements and performance**

During the year the charity continued its programme of education and advocacy through the talks programme. Example talks included:

19 June 2020 - Two GLC Schools, Bromley Hall and West London College - Philip Boyle. Bob Giles  
22 September 2020 - Gerrit Rietveld's Houses - Philip Boyle

## **Docomomo.UK**

### **Trustees' Annual Report**

#### **Year Ended 31 March 2021**

10 November 2020 - Connell, Ward and Lucas - Sally Rendel  
15 December 2020 - Antonin Raymond in Japan - Neil Jackson  
2 March 2021 - Richard Rogers Wimbledon House - M.Ramwell  
30 March 2021 - Two buildings by Carlo Scarpa - Philip Boyle

After the year end but before the date of this report:

27 April 2021 - Craig Ellwood - Neil Jackson  
25 May 2021 - Louis Kahn part 1- Philip Boyle  
27 July 2021 - Louis Kahn, part 2 + Doshi - Philip Boyle  
28 August 2021 - Int. Conference in Tokyo - James Dunnett paper on housing.  
27 September 2021 - Serge Chermayeff - Alan Powers  
2 October 2021 - Tour Visit to Birmingham + Dudley  
26 October 2021 - Welles Coates - Elizabeth Darling  
23 November 2021 - Lubetkin - John Allan

The charity also campaigned in respect to the proposed demolition of the Nurses Block part of the Central Hill Housing Scheme in Lambeth and the Mental Health Building, Highgate New Town, Camden.

#### **Financial review (including reserves policy)**

The charity has performed in line with the trustees' expectations and has nearly breakeven with a net deficit of £148 (2020: Net surplus of £1,085).

#### **Plans for future periods**

Docomomo's 2020/21 programme of events continues despite the restrictions imposed by successive COVID-19 lockdowns. All talks have now moved online and are being successfully delivered using Zoom.

The charity's advocacy also continues and campaigns are currently running in respect of a number of local authority owned buildings at risk of demolition or damage.

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

The charity is controlled by its governing document, a CIO constitution, and constitutes a Charitable Incorporated Organisation.

The constitution provides for a working party to be elected to direct the policy and general management of the charity, in addition to which, a chair and Honorary Officers shall be elected.

#### **Wider network**

Docomomo.UK is a chapter of The DOCOMOMO International Association (Docomomo International).

Docomomo International is a legally established association in Barcelona, Spain, in accordance with Spanish and Catalan law. The head office of the association is DECivil – Room 5.01, Instituto Superior Técnico, Av. Rovisco Pais 1, 1049-001 Lisboa, Portugal.

On behalf of the board



tony fretton (Jan 6, 2022 18:05 GMT)

A Fretton, Trustee

11 January 2022

**Docomomo.UK**

**Accountants Report to the Trustees of Docomomo.UK**

**Year Ended 31 March 2021**

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Docomomo.UK the financial year ended 31 March 2021 which comprises the Statement of Financial Activities, the Balance Sheet and the related notes 1 to 10 from the Charitable Incorporated Organisation's accounting records and from information and explanations you have given us.

We are subject to the ethical and other professional requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

It is your duty to ensure that Docomomo.UK has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities, financial position and surplus or deficit of Docomomo.UK. You consider that Docomomo.UK is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Docomomo.UK. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the Charitable Incorporated Organisation's financial statements.

This report is made solely to the Trustees of Docomomo.UK, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Docomomo.UK and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Docomomo.UK and its Trustees as a body for our work or for this report.

*Praxis*  
Praxis (Jan 6, 2022 18:24 GMT)

Praxis  
Accountant  
1 Poultry  
London  
EC2R 8EJ

11 January 2022

## Statement of Financial Activities

Year Ended 31 March 2021

	Note	2021		2020
		Unrestricted funds	Total	Total
		£	£	£
<b>Income and endowments from:</b>				
Donations and legacies	2	4,228	4,228	6,824
Investments	3	83	83	198
<b>Total income and endowments</b>		<u>4,311</u>	<u>4,311</u>	<u>7,022</u>
<b>Expenditure on:</b>				
Charitable activities	4	4,459	4,459	5,937
<b>Net Income / (expenditure)</b>		<u>(148)</u>	<u>(148)</u>	<u>1,085</u>
<b>Transfers between funds</b>		-	-	-
<b>Net movement in funds</b>	9	<u>(148)</u>	<u>(148)</u>	<u>1,085</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	9	40,967	40,967	39,882
<b>Total funds carried forward</b>	9	<u>40,819</u>	<u>40,819</u>	<u>40,967</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

**Docomomo.UK**

**Balance Sheet**

**Year Ended 31 March 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		40,819	40,967
<b>Net current assets</b>		<u>40,819</u>	<u>40,967</u>
<b>Total assets less current liabilities</b>		<u>40,819</u>	<u>40,967</u>
<b>Net assets</b>		<u>40,819</u>	<u>40,967</u>
<b>Charity Funds</b>			
Unrestricted funds	9	40,819	40,967
<b>Total charity funds</b>	9	<u>40,819</u>	<u>40,967</u>

The financial statements were approved and authorised for issue by the Board on 11 January 2022.

Signed on behalf of the board of trustees

*tony fretton*

tony fretton (Jan 6, 2022 18:05 GMT)

A Fretton, Trustee

The notes on pages 8 to 12 form part of these financial statements.



**Notes to the Financial Statements**

**Year Ended 31 March 2021**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

Docomomo.UK is a Charitable Incorporated Organisation incorporated in England. In the event of the charity being wound up, the members have no liability to contribute to its assets. The address of the registered office is given in the charity information on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Funds**

Unrestricted funds 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 aim 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.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

## Notes to the Financial Statements

### Year Ended 31 March 2021

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes the costs of the charity's education and advocacy activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

#### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 5.

#### **(f) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **(g) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **(h) Judgements and key sources of estimation uncertainty**

No significant judgements have been made in the process of applying the above accounting policies.

Notes to the Financial Statements

Year Ended 31 March 2021

**2 Income from donations and legacies**

	2021 £	2020 £
Subscriptions	1,186	1,585
Event related donations	2,042	4,239
Other donations	-	-
Legacies	1,000	1,000
Donated services	-	-
	<u>4,228</u>	<u>6,824</u>

Income from donations and legacies was all attributable to unrestricted funds.

**3 Income from investments**

	2021 £	2020 £
Interest on deposits	83	198
	<u>83</u>	<u>198</u>

Income from investments was all attributable to unrestricted funds.

**4 Analysis of expenditure on charitable activities**

Charitable activities 2021	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total 2021 £
Events and advocacy	16	-	4,443	4,459
Publishing	-	-	-	-
	<u>16</u>	<u>-</u>	<u>4,443</u>	<u>4,459</u>
Charitable activities 2020	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total 2020 £
Events and advocacy	2,510	-	1,545	4,055
Publishing	1,166	-	716	1,882
	<u>3,676</u>	<u>-</u>	<u>2,261</u>	<u>5,937</u>

All of the above costs were attributable to unrestricted funds.

Notes to the Financial Statements

Year Ended 31 March 2021

**5 Allocation of support costs**

Support costs 2021

	Events and Advocacy £ 2021	Publishing £ 2021	Total £ 2021
Docomomo International	1,201	-	1,201
Information technology	2,234	-	2,234
Bank charges	8	-	8
Governance costs	1,000	-	1,000
<b>Total</b>	<b>4,443</b>	<b>-</b>	<b>4,443</b>

Support costs 2020

	Events and Advocacy £ 2020	Publishing £ 2020	Total £ 2020
Docomomo International	571	265	836
Information technology	243	112	355
Bank charges	48	22	70
Governance costs	683	317	1,000
<b>Total</b>	<b>1,545</b>	<b>716</b>	<b>2,261</b>

**6 Governance costs**

	2021 £	2020 £
Accounting / independent examiners fee	1,000	1,000
	<b>1,000</b>	<b>1,000</b>

**7 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2020: £ nil).

The trustees did not have any expenses reimbursed during the year (2020: £ nil).

**8 Staff costs and employee benefits**

The average monthly number of employees and full time and full time equivalent (FTE) was nil (2020: nil)

Notes to the Financial Statements

Year Ended 31 March 2021

9 Fund reconciliation

Unrestricted funds

	Balance at 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31 Mar 2021 £
General Fund	20,967	4,311	(4,459)	-	-	20,819
Denzil Dunnett Bequest	20,000	-	-	-	-	20,000
	40,967	4,311	(4,459)	-	-	40,819

  

	Balance at 1 Apr 2019 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31 Mar 2020 £
General Fund	19,882	7,022	(5,937)	-	-	20,967
Denzil Dunnett Bequest	20,000	-	-	-	-	20,000
	39,882	7,022	(5,937)	-	-	40,967

The General Fund is used for the core costs and ongoing charitable activities of Docomomo.UK. £20,000 of The Denzil Dunnett Bequest has been designated by the trustees for the publication costs of a forthcoming book.

10 Related party transactions

There are no related party transactions during the period (2020: £ nil).