

Docomomo.UK
Financial Statements
Year Ended 31 March 2024

Charity registration number: 1178075

Docomomo.UK

Financial Statements

Year Ended 31 March 2024

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Docomomo.UK

Charity Reference and Administrative Details

Year Ended 31 March 2024

Charity registration number	1178075
Trustees	C A MacIntosh (appointed 08/02/2024) K R Williams (appointed 06/02/2024) E D Coad (appointed 06/02/2024) P Inskip
Chair of working party	Robert Loader
Registered office	77 Cowcross Street London EC1M 6EJ
Accountants	Praxis 1 Poultry London EC2R 8EJ

Trustees' Annual Report

Year Ended 31 March 2024

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2023. 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:

Emma Dent Coad (Appointed 08/02/2024)

P Inskip

Keith R Williams (Appointed 08/02/2024)

Catherine Alisa MacIntosh (Appointed 08/02/2024)

A Fretton (Resigned 08/02/2024)

E Woodman (Resigned 08/02/2024)

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.

Trustees' Annual Report

Year Ended 31 March 2024

Strategic Report

Achievements and performance

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

26 March 2024 Emma Dent-Coad and Murry John on the Grenfell Estate
24 March 2024 Visit to Crossness
30 January 2024 AGM followed by Charged Voids - Philip Boyle
11 December 2023 Nick Thoburn on Robin Hood Gardens
15th November 2023 Peter Tabori: An unsung hero of Camden housing with the University of Westminster
17 October 2023 Tony Fretton a talk on Alvaro Siza
23 September 2023 Expanded Town: Aylesbury (walking tour)
11 September 2023 Planning Milton Keynes Symposium
29 July 2023 Walking the Abercrombie Plan
4 July 2023 Annalie Riches on Park Hill Phase 2
24 June 2023 Hollamby's Suburbs - Lambeth low-rise housing walking tour
6 June 2023 Keith Williams on Sir Basil Spence..
23 May 2023 Talk by Peter Wyeth on Jean Weltz.
25 April 2023 Philip Boyle on Rudolph Schindler
1 April 2023 Visit to Dukes Head Yard.

Financial review (including reserves policy)

The charity has a net deficit of £6,275 (2023: Net deficit of £9,856).

Plans for future periods

Docomomo's 2024/25 programme of events continues with a programme of talks being planned.

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.

Wider network

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

Docomomo International is a not-for-profit association headquartered in Delft, The Netherlands, and governed by a constitutional document. The head office of the association is TU Delft, Building 8, Julianalaan 134, 2628 BL Delft, The Netherlands.

On behalf of the board of trustees

K Williams, Trustee

28 January 2025

Docomomo.UK

Accountants Report to the Trustees of Docomomo.UK

Year Ended 31 March 2024

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 2024 which comprises the Statement of Financial Activities, the Balance Sheet and the related notes 1 to 12 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
Accountant
1 Poultry
London
EC2R 8EJ

28 January 2025

Statement of Financial Activities

Year Ended 31 March 2024

		2024		2023
		Unrestricted funds	Total	Total
	Note	£	£	£
Income and endowments from:				
Donations and legacies	2	8,913	8,913	5,430
Investments	3	4	4	206
Total income and endowments		8,917	8,917	5,636
Expenditure on:				
Charitable activities	4	15,192	15,192	15,492
Net Income / (expenditure)		(6,275)	(6,275)	(9,856)
Transfers between funds		-	-	-
Net movement in funds	11	(6,275)	(6,275)	(9,856)
Reconciliation of funds:				
Total funds brought forward	11	28,485	28,485	38,341
Total funds carried forward	11	22,210	22,210	28,485

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 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		22,785	28,485
Debtors	9	172	-
		22,957	28,485
Creditors: amounts falling due within one year	10	(747)	-
Net current assets		22,210	28,485
Total assets less current liabilities		22,210	28,485
Net assets		22,210	28,485
Charity Funds			
Unrestricted funds	11	22,210	28,485
Total charity funds	11	22,210	28,485

The financial statements were approved and authorised for issue by the Board on 28 January 2025.

Signed on behalf of the board of trustees.

K Williams, Trustee

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

Notes to the Financial Statements

Year Ended 31 March 2024

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 2 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), 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 2024

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 2024

2 Income from donations and legacies

	2024 £	2023 £
Subscriptions	4,566	1,638
Event related donations	3,347	2,792
Other donations	-	-
Legacies	-	-
Donated services	1,000	1,000
	<u>8,913</u>	<u>5,430</u>

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

3 Income from investments

	2024 £	2023 £
Interest on deposits	4	206
	<u>4</u>	<u>206</u>

Income from investments was all attributable to unrestricted funds.

4 Analysis of expenditure on charitable activities

Charitable activities 2024	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total 2024 £
Events and advocacy	1,105	-	14,087	15,192
Publishing	-	-	-	-
	<u>1,105</u>	<u>-</u>	<u>14,087</u>	<u>15,192</u>
Charitable activities 2023	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total 2023 £
Events and advocacy	465	-	15,027	15,492
Publishing	-	-	-	-
	<u>465</u>	<u>-</u>	<u>15,027</u>	<u>15,492</u>

All of the above costs were attributable to unrestricted funds.

Notes to the Financial Statements

Year Ended 31 March 2024

5 Allocation of support costs

Support costs 2024

	Events and Advocacy £ 2024	Publishing £ 2024	Total £ 2024
Subscriptions	230	-	230
Information technology	892	-	892
Bank charges	-	-	-
Governance costs	1,000	-	1,000
Consultancy	11,965	-	11,965
Total	14,087	-	14,087

Support costs 2023

	Events and Advocacy £ 2023	Publishing £ 2023	Total £ 2023
Subscriptions	867	-	867
Information technology	2,304	-	2,304
Bank charges	-	-	-
Governance costs	1,000	-	1,000
Consultancy	10,856	-	10,856
Total	15,027	-	15,027

6 Governance costs

	2024 £	2023 £
Accounting / independent examiners fee	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

7 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £ nil).

The trustees did not have any expenses reimbursed during the year (2023: £ nil).

8 Staff costs and employee benefits

The average monthly number of employees and full time and full time equivalent (FTE) was nil (2023: nil)

Notes to the Financial Statements

Year Ended 31 March 2024

9 Debtors

	2024 £	2023 £
Other debtors	172	-
	<u>172</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	747	-
	<u>747</u>	<u>-</u>

11 Fund reconciliation

Unrestricted funds

	Balance at 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31 Mar 2024 £
General Fund	8,485	8,917	(15,192)	-	-	2,210
Denzil Dunnett Bequest	20,000	-	-	-	-	20,000
	<u>28,485</u>	<u>8,917</u>	<u>(15,192)</u>	<u>-</u>	<u>-</u>	<u>22,210</u>

	Balance at 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31 Mar 2023 £
General Fund	18,341	5,636	(15,492)	-	-	8,485
Denzil Dunnett Bequest	20,000	-	-	-	-	20,000
	<u>38,341</u>	<u>1,659</u>	<u>(15,492)</u>	<u>-</u>	<u>-</u>	<u>28,485</u>

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.

12 Related party transactions

There are no related party transactions during the period (2023: £ nil).