ASSOCIATION FOR HERITAGE INTERPRETATION

England & Wales · Charity number 1180025

Details

Other names	AHI
Status	Registered
Legal form	CIO
Registered	2018-09-21
Register	View on the Charity Commission register

Contact

Address	C/O Barker Langham 160 Packington Street London N1 8RA
Phone	01795436560
Email	admin@ahi.org.uk
Website	www.ahi.org.uk

Activities

Objects: TO ADVANCE EDUCATION IN, AND FOSTER AND ENCOURAGE A GREATER UNDERSTANDING OF, THE NATURAL AND CULTURAL ENVIRONMENT FOR THE BENEFIT OF THE PUBLIC BY PROMOTING THE ARTS AND SCIENCES OF INTERPRETATION AND THEIR APPLICATION, THE ENCOURAGEMENT OF RESEARCH AND EDUCATION THEREIN AND IN PARTICULAR TO ADVANCE THE STANDARDS OF EDUCATION, QUALIFICATION, COMPETENCE AND CONDUCT OF THOSE WHO PRACTISE INTERPRETATION AS A PROFESSION.THE EXPRESSION INTERPRETATION SHALL MEAN THE PROCESS OF COMMUNICATING TO PEOPLE THE SIGNIFICANCE OF A PLACE OR OBJECT, SO THAT THEY MAY ENJOY IT MORE, UNDERSTAND THEIR HERITAGE AND ENVIRONMENT BETTER AND DEVELOP A POSITIVE ATTITUDE TO CONSERVATION

Activities: AHI publishes a journal twice a year and an e-newsletter six times a year. It holds an annual conference, runs seminars and hosts a website. Membership of AHI is open to all.

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Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£151,196	£87,924	-	-
2024-03-31	£74,243	£71,095	-	-
2023-03-31	£47,918	£63,654	-	-
2022-03-31	£49,715	£41,962	-	-
2021-03-31	£37,453	£35,792	-	-

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Trustees

Name	Role	Appointed
Jacqueline Eleanor Brown Lee	Chair	2020-11-11
Astrid Karla Krumins		2019-11-14
Barbara Stella Acan BA Hons MA		2023-10-13
Damon Mahoney		2019-11-14
Dr Oliver David Taylor FRHistS		2025-10-09
Dr Philip Ryland		2019-06-13
Eric Langham		2020-11-11
Gavin Ian Glencorse		2022-11-23
Mhairi Jean Elizabeth Naismith		2025-10-09
Michael Hamish Glen		2019-03-21
Rebecca Louise Jarvis-Stiggants		2025-10-09
Sindi Breshani		2024-11-22
Stefanie Van Stokkom		2025-10-09

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ASSOCIATION FOR HERITAGE INTERPRETATION

England & Wales - Charity number 1180025

Accounts

Charity registration number 1180025 (England and Wales)

ASSOCIATION FOR HERITAGE INTERPRETATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ASSOCIATION FOR HERITAGE INTERPRETATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Lee (Chair) E Langham (Vice-Chair) M Glen (Treasurer) A Krumins (Secretary) S Breshani R Coulthard P Ryland G Glencorse D Mahoney C Walker B Acan A Evans	(Appointed 22 November 2024)
Charity number (England and Wales)	1180025	
Principal address	25 Recreation Way Kemsley Sittingbourne ME10 2RD	
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	

ASSOCIATION FOR HERITAGE INTERPRETATION

CONTENTS

	Page
Chair's Statement	1 - 2
Trustee's report	3 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 20

ASSOCIATION FOR HERITAGE INTERPRETATION

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

The Chair presents their statement for the year

Achievements and Performance

In many ways, 2024-2025 was a better year for AHI and for the sector, as events and activities have continued to open up since the worst days of the pandemic.

Earlier in the year, in May, AHI attended the Museum + Heritage Show. This always proves to be a valuable way to connect with members, associates, and friends; both longstanding and new, across the sector. Once again AHI's stand at the Show over the two days was busy. As well as the stand, we hosted a networking session which was popular. We also provided a presentation on creating interpretive panels based around one of our Best Practice Guides, which was well attended. Our presence at the Show is a great way to further AHI's reputation while supporting the event and the wider sector at the same time.

In August AHI received some amazing news. The National Lottery Heritage Fund confirmed that our project *Interpretation Gold: Celebrating 50 years of inspiring, engaging and connecting people to drive a more sustainable future in heritage interpretation* had been awarded a grant of £150,000.

The conference, held in October, continues to be one of AHI's most valuable events. The quality of papers, projects, and speakers was high. It provided delegates and organisers with much-needed connection, inspiration, and expertise. Not only did we launch the 2025 Engaging People Awards, our celebration of excellence within the profession, but we also began to think about our celebrations for our 50th Anniversary in 2025 with our focus being our *Interpretation Gold* project supported with the recent grant from the NLHF.

We have continued to build on our Best Practice Guide library of resources and have continued to run webinars led by the authors and co-authors.

We have continued to hold our committee meetings online. All the training for the new round of the Engaging People Awards, as well as the Panel Judge meetings were all held on zoom thus saving the finances of AHI as well as the planet.

We continue to highlight on the website our 50% discount for retired members and, for inclusivity, AHI has extended this to include qualifying low-income members.

Thanks

I am hugely grateful for the support of our Administrator, trustees, members and volunteers, and to our Fellows who provide benefits to AHI and the wider industry. We believe that AHI punches well above its weight, in terms of support and impact across the sector and this is due to the efforts of our outstanding teams.

In particular, I wish to give huge thanks to Ruth Coulthard, Geraldine Mathieson, Jo Scott and Catherine Wright of the Awards Group who have worked tirelessly throughout the year to create our amazing Engaging People Awards Scheme.

Thanks also go to Geraldine Mathieson for acting as Conference Lead and Treasurer Michael Glen who chaired the conference team. I am very grateful for their work, with the wider team, to create the 2024 Conference.

I also wish to thank all the Trustees who tirelessly work on their various responsibilities within the committee and give so much of their time and talents to AHI.

I am delighted to welcome our new Trustee, Sindi Breshani who was co-opted on to the committee in November 2024 and thank her for her considerable contribution to the Interpretation Gold Project in her first few months on the committee.

I am also delighted to welcome Lyndsey Clark who was appointed as the Project Manager for the Interpretation Gold Project in October 2024. AHI have also awarded two contracts in January 2025. Audience Research and Engagement Consultant to Dr Norma Gregory and Evaluation Consultant to Mary Olszewska.

Finally, I thank Lyn Redknap, our Administrator – the Trustees and I are hugely grateful for her work for AHI and its members.

On behalf of AHI, I should also like to thank our Journal Editor Bill Bevan, Greer Glover, our copy editor and Neil Morgan, our Journal designer for their continued high-quality content, design, and print of our journals alongside Trustee Damon Mahoney who continues to champion the AHI brand.

Finally, I should like to thank all AHI's members for their work in interpreting heritage across the UK and Ireland, together with our overseas members and partners, in particular the Global Alliance for Heritage Interpretation (GAHI).

Jackie Lee .

.....
Jackie Lee
Chair

Date: 19/09/2025

ASSOCIATION FOR HERITAGE INTERPRETATION

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 (FRS 102)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

a. Mission and vision

AHI's vision is that **everyone's life is enriched through great heritage interpretation**
AHI's mission: To achieve our vision we promote excellence, support practitioners and raise the profile of natural and cultural heritage interpretation

b. Activities for achieving objectives

The Association works to encourage and promote excellence in the process of communicating to people the significance of a place, object or event, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The Association supports interpreters working in places such as historic houses, museums, national parks, urban and rural areas, and local communities. They are teachers, storytellers, writers, artists, curators, designers, scientists and enthusiasts.

The object of the CIO is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

c. Main activities undertaken to further the charity's purposes for the public benefit

We carry out our mission through

- Promoting excellence through effective marketing, awards scheme, annual conference and website
- Supporting practitioners through a professional development structure, an annual programme of events and learning journeys, a bi-annual journal, best practice guidelines and academic links
- Raising the profile of heritage interpretation through partnership working and advocacy across the heritage sector and beyond

Achievements and Performance

a. Key financial performance indicators

We have strengthened our overall financial management since we became a CIO. This is not simply to ensure compliance with all the statutory requirements of such a body but also to help our Trustees and Administrator plan and monitor our activities within a clear financial policy. Such a policy has been agreed by our Trustees and endorsed by our members. This includes a revision of the former Association's reserves policy which was to maintain sufficient reserves to maintain three months' normal operations. We now aim to hold in reserve funds equivalent to the average turnover of the preceding three years.

Achieving and maintaining that will be an overall key performance indicator of our financial health. It will be prudent to aim for a year-on-year increase in surplus of 5% to allow for inflation and other costs beyond AHI's control although the impact of Covid-19 has and will have a negative effect on this.

The reserves policy is intended to cover expenditure, including fulfilling our responsibilities as an employer, and to buy time to manage cash flow and expenses in the event of any of the following:

- a downturn in membership income
- a downturn in event income
- a loss on the annual conference
- losses on other activities

We have also developed a forward budgeting regime which allows us to

- Set realistic income and expenditure targets
- compare actual revenue and costs against these targets

In particular, we set performance targets (i.e., achieving a surplus of income over direct costs) for the following:

- subscriptions
- the conference and events
- advertising
- suppliers' directory

These are vital performance indicators that must be designed to achieve the overall target of increasing our annual surplus by at least 5% each year as set out above.

b. Review of activities

Interpretation Gold (HA-24-00337) – In September 2024 AHI received conformation form the National Lottery Heritage Fund that they had awarded a remarkable £150,000 towards the total project cost of £186,000 for the Interpretation Gold project. Fundraising for the match funding requirement is underway.

In October 2024 Lyndsey Clark was appointed to the role of Project Manager. January 2025 saw the appointment of Dr Norma Gregory, as Audience Research and Engagement consultant and Mary Olszewska as Evaluation consultant.

TownsWeb Archiving Limited were awarded the journal digitisation contract in March 2025. A tender brief for the new website was issued in March 2025.

An Interpretation Gold project webinar was held on 18th March 2025 and the audience research and engagement consultant launched a survey to gather thoughts, ideas and comments for the project.

Awards Subgroup

The Awards are co-ordinated on behalf of AHI by the Awards sub-group which comprises Jackie Lee (Chair), Ruth Coulthard, Geraldine Mathieson, Jo Scott and Catherine Wright.

The 2025 Engaging People Awards (sponsored by **ATS Heritage**) were opened for entry at the conference in October 2024. The winners will be announced at a gala dinner on 9 October 2025 and will be featured in the winter 2025 issue of the Journal.

The Judging Panel will comprise of Ruth Coulthard, Jackie Lee, David Masters and Andrew Todd.

The site judges, recruited and trained from our membership, all give up their time freely to travel to the various shortlisted sites when required and review the projects. The work undertaken by the site judges means that every shortlisted entry is individually judged by two professional interpreters within AHI and is a considerable feat of organisation managed by Jo Scott to whom my thanks for this.

The Categories are:

- Indoors Category -
- Outdoors Category - sponsored by NovaDura
- Temporary Event or Activity category
- Community Engagement category - sponsored by Squeaky Pedal
- Calling Out Climate Change category
- The Lara Clare Munden Award for Young Interpreter of the Year - sponsored by Michael Hamish Glen and Bright White Ltd
- Outstanding Contribution to Interpretation– sponsored by AHI
- The Touchstone Intangible Heritage Award - sponsored by Michael Hamish Glen
- Excellence in Interpretation (the overall winner)

Professional Development and Training Subgroup

This group is chaired by Philip Ryland.
There are now a total of 18 best practice guidelines, on a range of topics, available to members. Two new guides were issued during the year; Geoheritage interpretation, written by Sam Scriven and Audiovisual presentations in the interpretation of historic places written by Dirk Bennett and Gavin Glencorse. These new guides are now available on the website.

The process of increasing awareness of the benefits of Full Membership continues. Members interested in gaining full membership status and are able to take advice from a member of the Full Membership Panel.

Emily Summers-Mileman was awarded Full Membership on 15 April 2024

Bill Bevan was awarded Fellowship on 11 August 2024 and Steve Slack and Iona Keen were awarded Fellowships on 1 October 2024. We were able to congratulate Bill, Steve and Iona and acknowledge their achievement during the AGM in October.

The AHI Events are co-ordinated by Ruth Coulthard. During the period April 2024 – March 2025. AHI offered the following training events:

AHI Webinars:

- 26 March 2025 – Geoheritage Interpretation with Sam Scriven

AHI along with six other interpretation organisations are involved with a series of webinars showcasing global interpretation organised by the Global Alliance for Heritage.

- 28 August 2024 GAHI Webinar Stromness Museum with Katy Firth

Courses:

- The Heritage Interpretation online course was run by Sarah Oswald (MAHI) during November and December 2024. These workshops are tailored towards developing the competencies required for Full AHI Membership.

Evaluations completed after the events indicate that participants value the professionalism, skill and experience of the trainers, along with the opportunity to work with participants from a wide range of professional backgrounds and disciplines.

AHI takes every opportunity to seek ideas from members for future training events; this is done via discussions at the annual conference, through feedback from participants at events, by discussions on LinkedIn, and via informal conversations between AHI members and committee Trustees.

Membership Development

Maintaining and enhancing membership numbers and maximising revenues from sponsorship and advertising are important for generating income to fund the work of the Association.

At the end of the 2024-25 membership year there were 378 members of the Association, comprising 32 Students, 169 Associates, 37 Full Members, seven Fellows, three Honorary Fellows, 99 Corporate Members and 31 Special Members (Patron, Complementary, Copyright, Reciprocal and memberships where no fee is paid).

Marketing & Communications Subgroup

The Marcomms Group is chaired by Damon Mahoney. The group covers general marketing and communications for the Association, its events and activities.

Website: Managed by Damon Mahoney. The website remains an important tool for the Association to promote its activities and events and to provide tools, support and learning opportunities for the membership. In 2024-25 the website had 10,899 page views.

Social Media: The social channels combined with the website form an important channel for marketing and promoting AHI and continue to see growth and engagement.

X (formerly Twitter) has 2,904 followers. The Facebook Page has 2,400 followers. The LinkedIn Group has over 2,098 followers.

Journal: The summer edition of the Journal Engage, was issued in June 2024, and the theme focused on emotions. The winter edition, Connect was issued in December 2024 and focused on storytelling.

Bill Bevan (Editor) worked alongside Philip Ryland (AHI Trustee), Greer Gover (Copy Editor) and Neil Morgan (Journal Designer) to deliver two high quality journals which were very well received by the membership.

eNews and *eBulletins*: AHI sent out 10 newsletters, 26 bulletins in 2024-25 and numerous social posts notifying members of events and employment or tender opportunities.

Conference Subgroup

AHI's Conference Group, Geraldine Mathieson, Michael Glen, Astrid Krumins, Ruth Coulthard, Gavin Glencorse and Damon Mahoney. The group was supported by volunteers Lyndsey Clark, Sue Latimer and Viola Lewis. The conference, sponsored by The Creative Core, was held at The Glynhill Hotel in Glasgow between Wednesday 9th and Friday 11th October 2024.

The Conference Group assembled an exciting programme including site visits to the Burrell Collection, Glasgow Science Centre, Riverside Museum and The Tall Ship Glenlee.

AHI were able to provide a bursary which enabled two early-career interpreters to attend the event.

The pre-conference workshop: PIE and TALK was led by Dr Jacquie Gilson a Canadian heritage interpreter, who has worked for a variety of agencies over 40 years. In 2015 she achieved her Doctor of Social Sciences degree after exploring the concept of "inspiration" in interpretation for her dissertation. The workshop was attended by seven people.

We had a total of 99 delegates attend the conference (72 members and 27 non-members).

The 25 speakers and one open session from a wide range of backgrounds and industries, and this was valued by the delegates in adding to the interest of the conference.

The AGM was held on 10 October 2024 with 36 delegates attending.

Secretariat

Lyn Redknap continued to provide administrative support to AHI which included sustaining AHI's membership, enabling AHI's activities, financial management, supporting projects and helping AHI's Trustees with their work.

c. Investment policy and performance

AHI has a simple investment policy that follows our financial policy of gaining interest on our cash reserves while retaining accessibility. This has been achieved by our holding funds in an appropriate account at our bank.

Financial review

a. 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

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

1. The Objects for which the charity is established is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.
2. The expression 'interpretation' shall mean the process of communicating to people the significance of a place or object, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The CIO was entered onto the Register of Charities on 21 September 2018.

ASSOCIATION FOR HERITAGE INTERPRETATION

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

J Lee (Chair)	
E Langham (Vice-Chair)	
M Glen (Treasurer)	
A Krumins (Secretary)	
S Breshani	(Appointed 22 November 2024)
R Coulthard	
P Ryland	
G Glencorse	
D Mahoney	
C Walker	
B Acan	
A Evans	
G Mathieson	(Resigned 10 October 2024)
B Môrafon	(Resigned 10 October 2024)

Method of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and appointed under the terms of the constitution.

Management of the Association is vested in its Executive Committee which is responsible for policy, strategy and budgets, along with the overall financial and professional probity of the Association. The Executive Committee meets three or four times each year and communicates extensively by phone, zoom and email. In 2024-25 there were five working groups reporting to the Executive Committee, these being Operations, Marketing and Communications, Awards, Professional Development and Training and Conference.

An Annual General Meeting is held each year. A report of the Association's activities and an account of income and expenditure are presented to Association members. Resolutions are decided by simple majority vote, with those involving amendments to the constitution requiring a two thirds majority. The Trustees may call a Special General Meeting at any time and must call one if requested in writing by at least ten members or one tenth of the membership, whichever is the greatest.

Organisational structure

Leadership and management of the Association is provided by its unpaid Executive Committee. Its core activities are carried out by ordinary members or existing members of the Executive Committee who volunteer to take on individual responsibilities or be part of Working Groups. Aside from administration of the Association, journal editors and production and delivery of training events, which are the subject of contracts with private sector organisations, all these core activities are carried out by volunteer members.

The trustee's report was approved by the Board of Trustees.

..... Jackie Lee .
J Lee (Chair)
Trustee

.....
M Glen (Treasurer)
Trustee

Date: 19/09/2025

ASSOCIATION FOR HERITAGE INTERPRETATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASSOCIATION FOR HERITAGE INTERPRETATION

I report to the trustees on my examination of the financial statements of Association for Heritage Interpretation (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

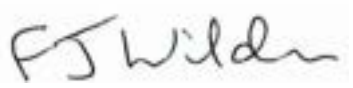
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA
Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 26 September 2025

ASSOCIATION FOR HERITAGE INTERPRETATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**3**	4,400	75,000	79,400	-	-	-
Charitable activities	**4**	68,796	1,285	70,081	70,527	-	70,527
Investments	**5**	1,715	-	1,715	1,466	-	1,466
Other income	**6**	-	-	-	2,250	-	2,250
Total income		74,911	76,285	151,196	74,243	-	74,243
Expenditure on:							
Charitable activities	**7**	68,325	19,599	87,924	71,095	-	71,095
Total expenditure		68,325	19,599	87,924	71,095	-	71,095
Net income and movement in funds		6,586	56,686	63,272	3,148	-	3,148
Reconciliation of funds:							
Fund balances at 1 April 2024		70,494	1,487	71,981	67,346	1,487	68,833
Fund balances at 31 March 2025		77,080	58,173	135,253	70,494	1,487	71,981

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASSOCIATION FOR HERITAGE INTERPRETATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**13**	7,907		2,918	
Cash at bank and in hand		145,843		89,440	
		153,750		92,358	
Creditors: amounts falling due within one year	**14**	(18,497)		(20,377)	
Net current assets			135,253		71,981
The funds of the charity					
Restricted income funds	**17**		58,173		1,487
Unrestricted funds	**18**		77,080		70,494
			135,253		71,981

The financial statements were approved by the trustees on 16/09/2025

Jackie Lee .

.....

J Lee (Chair)

Trustee

.....

M Glen (Treasurer)

Trustee

1 Accounting policies

Charity information

Association for Heritage Interpretation is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 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 resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants	-	75,000	75,000	-	-	-
Donated goods and services	4,400	-	4,400	-	-	-
	4,400	75,000	79,400	-	-	-

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Membership income	29,514	-	29,514	29,993	-	29,993
Events income	4,920	-	4,920	6,921	-	6,921
Conference income	33,329	-	33,329	27,583	-	27,583
Awards income	-	1,285	1,285	5,650	-	5,650
Advertising income	1,033	-	1,033	380	-	380
	68,796	1,285	70,081	70,527	-	70,527

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,715	1,466

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	2,250

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	17,460	16,693
Training and event costs	1,439	3,420
Conference costs	27,758	27,251
Bank and credit card charges	954	979
Printing, postage and stationery	1,038	1,719
Website	7,782	2,456
Insurance and other costs	978	915
Journal costs	12,059	11,567
Consultancy costs	14,212	-
	83,680	65,000
Share of support and governance costs (see note 8)		
Support	1,604	729
Governance	2,640	5,366
	87,924	71,095
Analysis by fund		
Unrestricted funds	68,325	71,095
Restricted funds	19,599	-
	87,924	71,095

8 Support costs allocated to activities

	2025 £	2024 £
Trustee expenses	-	729
Resources	934	-
Marketing	225	-
Welsh Translation	444	-
Governance costs	2,640	5,366
	4,243	6,095
Analysed between:		
Charitable activities	4,244	6,095

8 Support costs allocated to activities **(Continued)**

	2025	2024
Governance costs comprise:	**£**	**£**
Independent examination	1,560	2,116
Legal and professional	1,080	3,250
	2,640	5,366

9 Net movement in funds

	2025	2024
	£	**£**
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,560	2,116

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Trustees were reimbursed a total of £1,184 for expenses including travel and conference costs.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	**Number**
	1	1

	2025	2024
Employment costs	**£**	**£**
Wages and salaries	16,926	16,195
Other pension costs	534	498
	17,460	16,693

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	673	850
Prepayments and accrued income	7,234	2,068
	7,907	2,918

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	**£**
Other taxation and social security		655	583
Deferred income	**15**	16,079	15,764
Trade creditors		198	1,650
Other creditors		5	73
Accruals		1,560	2,307
		18,497	20,377

15 Deferred income

	2025	2024
	£	**£**
Other deferred income	16,079	15,764

Deferred income is included in the financial statements as follows:

	2025	2024
	£	**£**
Deferred income is included within:		
Current liabilities	16,079	15,764
Movements in the year:		
Deferred income at 1 April 2024	15,764	-
Released from previous periods	(15,764)	15,764
Resources deferred in the year	16,079	-
Deferred income at 31 March 2025	16,079	15,764

16 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	534	498

16 Retirement benefit schemes **(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Interpret Wales	1,487	-	-	1,487
Awards	-	1,285	(101)	1,184
NHLF Project Interpretation Gold	-	75,000	(19,498)	55,502
	1,487	76,285	(19,599)	58,173

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	1,487	-	-	1,487

Interpret Wales - The financial administration of Dehongli Cymru (Interpret Wales) was transferred to AHI on a full cost recovery basis and a reserved fund was set up to hold the monies. The purpose of the fund was "to advance heritage interpretation in Wales". Since DC/IW ceased to exist, the remaining funds have been held by AHI to be used for the original purpose.

Awards – The Engaging People Awards are a biennial scheme providing an opportunity to share inspiring projects and celebrate the work of heritage interpretation. The funds are subsumed within AHI's general funds but refer to the income and expenditure related to the Awards Scheme.

NHLF Project Interpretation Gold – an NHL funded project to drive a more sustainable future in heritage interpretation as a means of celebrating AHI's 50 years of inspiring, engaging and connecting people .

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	70,494	74,911	(68,325)	77,080

18 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	67,346	74,243	(71,095)	70,494

19 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	77,080	58,173	135,253
	77,080	58,173	135,253

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Current assets/(liabilities)	70,494	1,487	71,981
	70,494	1,487	71,981

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

ASSOCIATION FOR HERITAGE INTERPRETATION

England & Wales - Charity number 1180025

Accounts

Charity registration number Charity registration number 1180025

ASSOCIATION FOR HERITAGE INTERPRETATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024



ASSOCIATION FOR HERITAGE INTERPRETATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jackie Lee	(Appointed 13 October 2023)
	Michael Glen	
	Ruth Coulthard	
	Amelia Evans	
	Gavin Glencorse	
	Damon Mahoney	
	Geraldine Mathieson	
	Philip Ryland	
	Chris Walker	(Appointed 4 December 2023)
	Eric Langham	(Appointed 13 October 2023)
	Barbara Acan	(Appointed 13 October 2023)
	Astrid Krumins	
Charity number	Charity registration number 1180025	
Principal address	25 Recreation Way Kemsley Sittingbourne Kent England ME10 2RD	
Independent examiner	Fiona Howard FCA CTA FMAAT Xeinadin South East Limited Sittingbourne Kent United Kingdom ME10 5BH	

ASSOCIATION FOR HERITAGE INTERPRETATION

CONTENTS

	Page
Chair's Statement	1 - 2
Trustees' report	3 - 10
Statement of trustees' responsibilities	11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 22

ASSOCIATION FOR HERITAGE INTERPRETATION

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

The chair presents their statement for the year.

Achievements and Performance

In many ways, 2023-2024 was a better year for AHI and for the sector, as events and activities have continued to open up since the worst days of the pandemic.

The conference continues to be one of AHI's most valuable events. The quality of papers, projects and speakers was high. It provided delegates and organisers with much-needed connection, inspiration, and expertise. It was also the year of our Engaging People Awards, our celebration of excellence within the profession. Those on the short-list represented a diverse range of entrants demonstrating how excellent interpretation is central to the success of their projects. In 2023, the Young Interpreter Award was renamed the Lara Clare Munden Award in recognition of the work of this young interpreter whose life was cut short.

Earlier in the year, in May, AHI attended the Museum + Heritage Show and this was a valuable way to connect with members, associates, and friends; both longstanding and new, across the sector. AHI was represented by a stand for two days, took part in networking activities and shared sample copies of our Best Practice Guides. These were hugely popular and a great way to further AHI's reputation while supporting the event and the wider sector at the same time.

We have continued to build on our Best Practice Guide library of resources and have continued to run webinars led by the authors and co-authors.

Cost savings have been made by continuing to hold most of our committee meetings online. All the training for the new round of the Engaging People Awards, as well as the Panel Judge meetings were all held on zoom thus saving the finances of AHI as well as the planet. We have been able to consider our longer-term goals including ways to celebrate the AHI's 50th anniversary in 2025 when we shall look back at our own heritage while seeking to develop our digital offers further. AHI is investigating funding opportunities to further these goals.

Beth Môrafon participated in leadership training with the School for Social Entrepreneurs provided as part of Heritage Trade Up. The programme ran for a year and provided a total of £3,250 towards improving activities. The programme focused on building networks, diversifying audiences, and refining the organisational offer.

We continue to highlight on the website our 50% discount for retired members and, for inclusivity, AHI has extended this to include qualifying low-income members.

The Trustees had the privilege of nominating Carolyn Lloyd Brown for an Honorary Fellowship in recognition for her outstanding contribution to heritage interpretation. The appointment was approved at the AGM in October.

CHAIR'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Thanks

It felt like a better year for AHI and the sector. I am hugely grateful for the support of our Administrator, Trustees, members and volunteers, and to our Fellows who provide benefits to AHI and the wider industry. We believe that AHI punches well above its weight, in terms of support and impact across the sector, and this is due to the efforts of our outstanding teams.

In particular, I wish to give huge thanks Ruth Coulthard, Geraldine Mathieson and Jo Scott of the Awards Group who have worked tirelessly throughout the year to create our amazing Engaging People Awards Scheme. Thanks also go to Gavin Glencorse who designed all the Award certificates and to Becky Boyes-Major who designed the physical manifestation of both the Excellence in Interpretation and the Lara Clare Munden Awards.

Thanks also go to Geraldine Mathieson for acting as Conference Lead and to Treasurer Michael Hamish Glen who chaired the conference team. I am very grateful for their work, with the wider team, to create the 2023 Conference.

I am also grateful for the support of Beth Môrafon who stood down from the role of Chair after two years but remains a Trustee. I also wish to thank all the Trustees who tirelessly work on their various responsibilities within the committee and give so much of their time and talents to AHI.

I am delighted to welcome our new Trustee, Barbara Stella Acan who was elected on to the committee in October 2023 and thank her for her considerable contribution in her first few months on the committee.

I thank Lyn Redknap, our Administrator – the Trustees and I are hugely grateful for her work for AHI and its members. Personally, I greatly appreciate Lyn for her help and guidance to me in the early months of my role as chair enabling me to understand the workings of the organisation and wish to say a big thank you for her enormous patience with me.

On behalf of AHI, I should also like to thank our new Journal Editor Bill Bevan, Greer Glover who continues to provide copy editing services and Neil Morgan our journal designer. I would like to thank the team for the Journal's high-quality content, design, and print, alongside Trustee Damon Mahoney who continues to champion the AHI brand.

Finally, I should like to thank all AHI's members for their work in interpreting heritage across the UK and Ireland, alongside our overseas members and partners, in particular the Global Alliance for Heritage Interpretation (GAHI).



Jackie Lee
Chair

Date: 18 October 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

a. Mission and vision

AHI's vision is that **everyone's life is enriched through great heritage interpretation**
AHI's mission: To achieve our vision we promote excellence, support practitioners and raise the profile of natural and cultural heritage interpretation

b. Activities for achieving objectives

The Association works to encourage and promote excellence in the process of communicating to people the significance of a place, object, person or event, so that they may enjoy it more, understand their or others' heritage and environment better and develop a positive attitude to conservation.

The Association supports interpreters working in places such as historic houses, museums, national parks, urban and rural areas, and local communities. They are teachers, storytellers, writers, artists, curators, designers, scientists and enthusiasts.

The object of the CIO is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

c. Main activities undertaken to further the charity's purposes for the public benefit

We carry out our mission through

- Promoting excellence through effective marketing, awards scheme, annual conference and website
- Supporting practitioners through a professional development structure, an annual programme of events and learning journeys, a bi-annual journal, best practice guidelines and academic links
- Raising the profile of heritage interpretation through partnership working and advocacy across the heritage sector and beyond

Public benefit
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

a. Key financial performance indicators

We have strengthened our overall financial management since we became a CIO. This is not simply to ensure compliance with all the statutory requirements of such a body but also to help our Trustees and Administrator plan and monitor our activities within a clear financial policy. Such a policy has been agreed by our Trustees and endorsed by our members. This includes a revision of the former Association's reserves policy which was to maintain sufficient reserves to maintain three months' normal operations. We now aim to hold in reserve funds equivalent to the average turnover of the preceding three years.

Achieving and maintaining that will be an overall key performance indicator of our financial health. It will be prudent to aim for a year-on-year increase in surplus of 5% to allow for inflation and other costs beyond AHI's control although the impact of Covid-19 has and will have a negative effect on this.

The reserves policy is intended to cover expenditure, including fulfilling our responsibilities as an employer, and to buy time to manage cash flow and expenses in the event of any of the following:

- a downturn in membership income
- a downturn in event income
- a loss on the annual conference
- losses on other activities

We have also developed a forward budgeting regime which allows us to

- Set realistic income and expenditure targets
- compare actual revenue and costs against these targets

In particular, we set performance targets (i.e., achieving a surplus of income over direct costs) for the following:

- subscriptions
- the conference and events
- advertising
- suppliers' directory

These are vital performance indicators that must be designed to achieve the overall target of increasing our annual surplus by at least 5% each year as set out above.

This has not been achieved in the year ending 31 March 2024 and trustees are taking steps to rectify the situation.

b. Review of activities

Awards Subgroup

The Awards are co-ordinated on behalf of AHI by the Awards sub-group which comprises Jackie Lee (Chair), Ruth Coulthard, Geraldine Mathieson and Jo Scott.

The 2023 Engaging People Awards (sponsored by **The Creative Core**) were opened for entry at the conference in October 2022. The winners were announced at a gala dinner attended by 98 people on 12 October 2023 and featured in the winter issue of the Journal.

The Judging Panel was comprised of Ruth Coulthard, Jackie Lee, David Masters and Andrew Todd.

The site judges, recruited and trained from our membership, all give up their time freely to travel to the various shortlisted sites when required and review the projects. The work undertaken by the site judges means that every shortlisted entry is individually judged by two professional interpreters within AHI and is a considerable feat of organisation managed by Jo Scott to whom my thanks for this. For this round several of the entries were able to be judged online.

The Categories and winners were:

For Excellence in Interpretation (the overall winner) - **Changes in a Lifetime – Climate Cafes - Stromness Museum (Orkney Natural History Society Museum)**

The Lara Clare Munden Award for Young Interpreter of the Year (Sponsored by Michael Hamish Glen and Bright White): **Catherine Wright**

Outstanding Contribution to Interpretation: **Carolyn Lloyd Brown (FAHI)**

Indoors Category - Sponsored by Fraser Randall
Winner: **National Famine Museum**, Strokestown Estate, County Roscommon

Finalists:
· Marble Hill Revived, English Heritage & Skellon Studio
· Reimagining Wordsworth, The Wordsworth Trust & Nissen Richards Studio

Outdoors Category - sponsored by NovaDura
Commended:
· Revealing, Reviving and Restoring Great Linford Manor Park, The Parks Trust & Outside Studios
· More Than Words, The Sensory Trust and Wheal Martyn Clayworks

Temporary Event or Activity category – Sponsored by BeWunder
Winner: **'The Future Belongs To What Was As Much As What Is'** by Morag Myerscough at Housesteads Roman Fort, English Heritage

Commended:
· Permissible Beauty, Historic Royal Palaces and University of Leicester
· OOT & ABOOT – Talking Coquetdale, The Out of Town Museum (OOT), part of Bailiffgate Museum & Gallery, Alnwick

Community Engagement category - Sponsored by Tandem Design
Winner: **Rebuilding Lives: 50 years of Ugandan Asians**, Navrang Arts

Commended:
· Open All Hours at Wirksworth, New Opportunities Wirksworth & inHeritage

Finalists:
· Exchange Project, SS Great Britain Trust
· South Asia Gallery: A British Museum partnership at Manchester Museum, Manchester Museum & South Asia Gallery Collective

Calling Out Climate Change category – Sponsored by The Way Design
Winner: **Changes in a Lifetime: Climate Cafés at Stromness Museum**, Orkney Natural History Society Museum

Finalist:
• A World of Good at Wakefield Museum, Wakefield Museums & Castles

A successful Engaging People Awards Webinar was held on 23 January 2024 where attendees had the chance to find out more about category winners and their projects and how they demonstrated best practice in heritage interpretation.

Professional Development and Training Subgroup

This group is chaired by Philip Ryland.
There are now a total of 16 best practice guidelines, on a range of topics, available to members. During the course of the year, the last few original guides have been refreshed and updated. All our suite of guides are now available on the website.

During 2023-2024, five Full Membership applications were received. Congratulations go to Susan Dymon, Claire Dalton, Ruth McKew and Emily Summers-Mileman who were all awarded Full member status.

In September 2023, AHI Trustees approved a request from the Full Membership panel to temporarily 'freeze' consideration of new full membership applications until 31st December 2023 to enable the review process to take place. Following initial feedback, it was decided to widen the review and look at all the individual membership categories. While discussion continues on how we carry out changes to Full Membership, we have re-opened the application process as several people wished to apply for this category.

The process of increasing awareness of the benefits of Full Membership continues. Members interested in gaining full membership status are able to take advice from a member of the Full Membership Panel.

Eric Langham was awarded Fellowship 4 June 2023, and we were able to congratulate Eric and acknowledge his achievement during the AGM in October.

The AHI Events are co-ordinated by Ruth Coulthard. During the period April 2023 – March 2024. AHI offered the following training events:

AHI Webinars:

- 27 April 2023 - Introducing a Costumed Interpretation Programme at your Heritage Site or Museum with Jackie Lee (MAHI)
- 22 November 2023 – Commissioning and Tendering for Interpretation Projects with Lisa Keys (MAHI)

AHI along with six other interpretation organisations are involved with a series of webinars showcasing global interpretation organised by the Global Alliance for Heritage.

Courses:

- The Heritage Interpretation online course was run by Sarah Oswald (MAHI) during June and July 2023. These workshops are tailored towards developing the competencies required for Full AHI Membership.
- A Writing Interpretation for Children and Families workshop with Cathy Lewis on 29 September 2023 at Dorchester Museum.
- A second Heritage Interpretation online course was run by Sarah Oswald during February and March 2024.

Evaluations completed after the events indicate that participants value the professionalism, skill and experience of the trainers, along with the opportunity to work with participants from a wide range of professional backgrounds and disciplines.

AHI takes every opportunity to seek ideas from members for future training events; this is done via discussions at the annual conference, through feedback from participants at events, by discussions on LinkedIn, and via informal conversations between AHI members and committee Trustees.

Maintaining and enhancing membership numbers and maximising revenues from sponsorship and advertising are important for generating income to fund the work of the Association.

At the end of the 2023-24 membership year there were 364 members of the Association, of whom 22 were Students, 171 were Associates, 46 were Full Members, seven were Fellows, three were Honorary Fellows, 94 were Corporate Members and 19 were Special Members (Patron, Complementary, Copyright and Reciprocal Memberships where no fee is paid).

Marketing & Communications Subgroup

The Marcomms Group is chaired by Damon Mahoney. The group covers general marketing and communications for the Association, its events and activities.

Website: Managed by Damon Mahoney. The website remains an important tool for the Association to promote its activities and events and to provide tools, support and learning opportunities for the membership. In 2023-24 the website had 10,899 page views.

Social Media: The social channels combined with the website form an important channel for marketing and promoting AHI and continue to see growth and engagement.

X (formerly Twitter) has 3,199 followers. The Facebook Page has 2,400 followers. The LinkedIn Group has over 1,882 followers.

Journal: The summer edition of the Journal was issued in June 2023 and was the first produced by new editor Bill Bevan and the theme was Audiences.

The winter edition was issued in December 2023 and focused on the Engaging People Awards.

The Editor worked alongside Philip Ryland (AHI Trustee), Greer Gover (Copy Editor) and Neil Morgan (Journal Designer) to deliver two high quality journals which were very well received by the membership.

eNews and *eBulletins*: AHI sent out 10 newsletters, 25 bulletins in 2023-24 and numerous social posts notifying members of events and employment or tender opportunities.

Fundraising performance

Conference Subgroup

AHI's Conference Group, Geraldine Mathieson, Michael Hamish Glen, Astrid Krumins, Ruth Coulthard, Eric Langham and Damon Mahoney. The group was supported by volunteer member Lorraine Heyes. The conference, sponsored by The Creative Core, was held at The Lincoln Hotel, in Lincoln between Wednesday, 11 and Friday, 13 October 2023.

ReBalance: Exploring balance, equity and the environment - changing the climate of natural and cultural interpretation. The conference core themes were:

- How is interpretation helping communities feel more connected with the heritage on their doorstep?
- How is interpretation helping people to embrace change? (e.g. changes in attitude, population, climate, politics)
- How is interpretation adapting to stay connected and relevant to the off-site audiences connected with during Lockdown, as well as the on-site visitors who are returning.

The generous bursary given by three corporate sponsors (Haley Sharpe Design Limited, ATS Heritage and Barker Langham) was used to enable three early-career interpreters to attend the event.

The pre-conference workshop on evaluating techniques was led by Kate Measures (Heritage Insider). A fun-filled practical masterclass covering evaluating techniques for a wide range of heritage projects and was attended by seven people.
We had a total of 86 delegates attend the conference (65 members and 21 non-members).

The 16 speakers and one open session from a wide range of backgrounds and industries, and this was valued by the delegates in adding to the interest of the conference. One speaker gave their live presentation by Zoom as they were unable to attend in person.

Keynotes

- Mary Powell, Place & Investment Manager, Lincolnshire County Council - How interpretation adds value to visitors.
- Ivan Annibal, Social Value Engine - Measuring the Unmeasurable.
- Norma Gregory, Nottingham News Centre - Digging Deeper: A Journey Interpreting Black British Industrial Heritage.
- Prof Anne Chick, The Sensational Museum - "Using co-creation to change how museums work for everyone".

There were two superb options for getting out and about on Thursday:

Group 1 - Guided walks from hotel, chose on the day between 'Jewish Lincoln' and 'Cathedral Quarter Connected', to Lincoln Museum including a sample of three Hi!Street self-guided heritage trails and a working lunch at Southside (formerly St Catherine's Church). The group then hopped onto a bus to The International Bomber Command Centre (IBCC) for talks and tour. The finished the day with a 2000 Years of History open-topped bus tour back to the hotel.

Group 2 - Discovery walk from hotel to Lincoln Castle (Magna Carta, Victorian Prison & Wall Walk) 2000 Years of History open-topped bus tour and return to Cathedral area. The participants could choose from a number of experiences within walking distance, including Lincoln Museum, Usher Gallery, Museum of Lincolnshire Life, Lincoln Cathedral, Lincoln Medieval Bishops Palace or choose to explore the City of Lincoln at their own pace.

The AGM was held on 13 October 2023 with 36 delegates attending.

Secretariat

Lyn Redknap continued to provide administrative support to AHI which included sustaining AHI's membership, enabling AHI's activities, financial management, supporting projects and helping AHI's Trustees with their work.

c. Investment policy and performance

AHI has a simple investment policy that follows our financial policy of gaining interest on our cash reserves while retaining accessibility. This has been achieved by our holding funds in an appropriate account at our bank.

Financial review
Going concern

a. 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
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

(1) The Objects for which the charity is established is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

(2) The expression 'interpretation' shall mean the process of communicating to people the significance of a place or object, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The CIO was entered onto the Register of Charities on 21 September 2018.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Jackie Lee – Chair (elected 13 October 2023)
Eric Langham – Vice-Chair (re-elected 13 October 2023)
Astrid Krumins – Secretary
Michael Hamish Glen – Treasurer
Barbara Stella Acan – Trustee (elected 13 October 2023)
Ruth Coulthard – Trustee
Amelia Evans – Trustee
Gavin Glencorse – Trustee
Damon Mahoney - Trustee
Geraldine Mathieson – Trustee
Beth Morâfon – Trustee (resigned as Chair 13 October 2023)
Philip Ryland - Trustee
Chris Walker – Trustee (re-appointed 4 December 2023

Recruitment and appointment of trustees

The management of the Charity is the responsibility of the Trustees who are elected and appointed under the terms of the constitution.

Management of the Association is vested in its Executive Committee which is responsible for policy, strategy and budgets, along with the overall financial and professional probity of the Association. The Executive Committee meets three or four times each year and communicates extensively by phone, zoom and email. In 2023-24 there were five working groups reporting to the Executive Committee, these being Operations, Marketing and Communications, Awards, Professional Development and Training and Conference.

An Annual General Meeting is held each year. A report of the Association's activities and an account of income and expenditure are presented to Association members. Resolutions are decided by simple majority vote, with those involving amendments to the constitution requiring a two thirds majority. The Trustees may call a Special General Meeting at any time and must call one if requested in writing by at least ten members or one tenth of the membership, whichever is the greatest.

Organisational structure

Leadership and management of the Association is provided by its unpaid Executive Committee. Its core activities are carried out by ordinary members or existing members of the Executive Committee who volunteer to take on individual responsibilities or be part of Working Groups. Aside from administration of the Association, journal editors and production and delivery of training events, which are the subject of contracts with private sector organisations, all these core activities are carried out by volunteer members.

The trustees' report was approved by the Board of Trustees.

Jackie Lee
Trustee

Michael Glen
Trustee

29 October 2024

ASSOCIATION FOR HERITAGE INTERPRETATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Jackie Lee

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Jackie Lee

Trustee

Date: 13/12/2024

ASSOCIATION FOR HERITAGE INTERPRETATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASSOCIATION FOR HERITAGE INTERPRETATION

I report to the Trustees on my examination of the financial statements of Association for Heritage Interpretation (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do 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 financial statements to be reached.

Fiona Howard

Fiona Howard FCA CTA FMAAT
Xeinadin South East Limited

12 Conqueror Court
Sittingbourne
Kent
ME10 5BH
United Kingdom

Dated: 29 October 2024

ASSOCIATION FOR HERITAGE INTERPRETATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Charitable activities	3	70,527	-	70,527	46,488	-	46,488
Investments	4	1,466	-	1,466	430	-	430
Other income	5	2,250	-	2,250	1,000	-	1,000
Total income		74,243	-	74,243	47,918	-	47,918
Expenditure on:							
Charitable activities	6	71,095	-	71,095	62,769	885	63,654
Total expenditure		71,095	-	71,095	62,769	885	63,654
Net income/(expenditure) and movement in funds		3,148	-	3,148	(14,851)	(885)	(15,736)
Reconciliation of funds:							
Fund balances at 1 April 2023		67,346	1,487	68,833	82,197	2,372	84,569
Fund balances at 31 March 2024		70,494	1,487	71,981	67,346	1,487	68,833

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASSOCIATION FOR HERITAGE INTERPRETATION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	**11**	2,918		8,207	
Cash at bank and in hand		89,440		78,449	
		92,358		86,656	
Creditors: amounts falling due within one year	**12**	(20,377)		(17,823)	
Net current assets			71,981		68,833
Net assets excluding pension liability			71,981		68,833
The funds of the charity					
Restricted income funds	**14**		1,487		1,487
Unrestricted funds			70,494		67,346
			71,981		68,833

The financial statements were approved by the Trustees on 29 October 2024

Jackie Lee
Trustee

Michael Glen
Trustee

1 Accounting policies

Charity information

Association for Heritage Interpretation is a charitable incorporated organisation registered in England and Wales. The principal office is 25 Recreation Way, Kemsley, Sittingbourne, ME10 2RD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102)- 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 Charities SORP (FRS 102) published 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.

Association for Heritage Interpretation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate.
Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 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 resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1 Accounting policies (Continued)

1.10 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 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 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.

Investment income, gains and losses are allocated to the appropriate fund.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Membership income	29,993	20,289
Events income	6,921	1,930
Conference income	27,583	21,249
Advertising income	380	2,960
Awards income	5,650	60
	70,527	46,488

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,466	430

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	2,250	1,000

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	16,693	17,781
Training and events costs	3,421	5,885
Conference costs	27,251	18,742
Bank and credit card charges	979	588
Printing, postage and stationery	1,719	2,664
Website	2,456	3,591
Insurance and other costs	915	492
Journal costs	11,567	10,090
Governance costs	6,094	3,821
	71,095	63,654
Analysis by fund		
Unrestricted funds	71,095	62,769
Restricted funds	-	885
	71,095	63,654

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1

Employment costs	2024 £	2023 £
Wages and salaries	16,195	16,250
Social security costs	-	1,031
Other pension costs	498	500
	16,693	17,781

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	850	847
Prepayments and accrued income	2,068	7,360
	2,918	8,207

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	583	-
Trade creditors	1,650	-
Other creditors	15,837	16,023
Accruals and deferred income	2,307	1,800
	20,377	17,823

13 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	498	500

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the group to the fund and amounted to £498 (2023 - £500). £73 remained payable to the pension fund as at 31 March 2024 (2023 - nil).

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
	1,487	-	1,487

Previous year:	At 1 April 2022 £	Resources expended £	At 31 March 2023 £
	2,372	(885)	1,487

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	67,346	74,243	(71,095)	70,494

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	82,197	47,918	(62,769)	67,346

16 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Current assets/(liabilities)	70,494	1,487	71,981
	70,494	1,487	71,981

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Current assets/(liabilities)	67,346	1,487	68,833
	67,346	1,487	68,833

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - £2,044 was received from trustees relating to membership fees and conference income).

ASSOCIATION FOR HERITAGE INTERPRETATION

England & Wales - Charity number 1180025

Accounts

Charity number: 1180025

Association for Heritage Interpretation

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 March 2023

Association for Heritage Interpretation

Contents

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Chair's Statement	2 - 3
Trustees' Report	4 - 11
Independent Examiner's Report	12 - 13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 - 28

Association for Heritage Interpretation

Reference and Administrative Details of the Charity, its Trustees and Advisers For the Year Ended 31 March 2023

Trustees	Beth Morafon, Chair Eric Langham, Vice Chair Astrid Krumins, Secretary from 14 October 2022 Ruth Coulthard, Secretary to 14 October 2022 Michael Glen, Treasurer Amelia Evans, Trustee (Appointed 23 November 2022) Gavin Glencorse, Trustee (Appointed 23 November 2022) Jackie Lee, Trustee Damon Mahoney, Trustee Geraldine Mathieson, Trustee Philip Ryland, Trustee Chris Walker, Trustee Bill Bevan, Trustee (Resigned 5 November 2022) Michele Curtis, Trustee (Resigned 16 June 2022) Sheena Irving, Trustee (Resigned 14 October 2022) Sian Theaker (appointed 23 November 2022, resigned 29 January 2023) Kev Theaker, Trustee (Resigned 14 October 2022)
Charity registered number	1180025
Principal office	25 Recreation Way Kemsley Sittingbourne Kent ME10 2RD
Accountants	Williams Giles Professional Services Ltd 12 Conqueror Court Sittingbourne Kent ME10 5BH
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Chair's Statement
For the Year Ended 31 March 2023

The chair presents their statement for the year.

Achievements and Performance

In many ways, 2022-2023 was a better year for AHI and for the sector, as events and activities have opened up since the worst days of the pandemic.

It was a welcome change to hold our 2022 conference and AGM in person. However, heading towards winter, this presented some financial risk to AHI but, recognising AHI's agenda to support its members in creating best practice interpretation, I and the Trustees felt it was an appropriate risk – and one that ultimately benefitted the interests of the membership. The conference drew slightly lower numbers than in previous years but it felt like one of AHI's most valuable events. The quality of papers, projects, and speakers was high, matched by the venue and site visits. Although the event bore some loss, I am assured that holding it was the appropriate path to take. It provided delegates and organisers with much-needed connection, inspiration, and expertise. It was a most welcome event after two virtual conference years which, however, provided other benefits.

Earlier in the year, in May, AHI attended the Museum + Heritage Show and this was a valuable way to connect with members, associates, and friends, both longstanding and new, across the sector. AHI was represented by a stand for one day, took part in networking activities and shared sample copies of three of our Best Practice Guides. These were hugely popular and a great way to further AHI's reputation while supporting the event and the wider sector at the same time.

We have continued to build on our Best Practice Guide library of resources and have been running bi-monthly webinars led by the authors and co-authors.

Cost savings have been made by holding three of our four committee meetings online before we held our first in-person meeting of three years in March. This was a forward planning meeting, and we have been able to consider our longer-term goals including ways to celebrate the AHI's 50th anniversary in 2025 when we shall both look back at our own heritage while seeking to develop our digital offers further. AHI is investigating funding opportunities to further these goals.

In December 2022, AHI was successful in securing a Heritage Trade Up grant alongside leadership training with School for Social Entrepreneurs. The programme runs for a year, with training for heritage leaders, and provides £1,000 towards improving trading activities, plus up to £3,000 in match funding on increased gross income. The programme focuses on building networks, diversifying audiences, and refining the organisational offer.

We reran our diversity scheme in January 2023 and have taken on six new members. We also continue to highlight on the website our 50% discount for retired members and, for inclusivity, AHI has extended this to include qualifying low-income members.

To support our commitment to the value of diversity, the committee undertook a mandatory basic introduction to cultural humility training in the summer of 2022. The committee watched freely available videos developed by healthcare professionals Melanie Tervalon and Jann Murray-Garcia, who coined the term. Participants undertook the exercises provided, alongside filling out a follow-up questionnaire.

Thanks

It felt like a better year for AHI and the sector. I am hugely grateful for the support of our Administrator, trustees, members and volunteers, and to our Fellows who provide benefits to AHI and the wider industry. We believe that AHI punches well above its weight, in terms of support and impact across the sector and this is due to the efforts of our outstanding teams.

Chair's Statement (continued)
For the Year Ended 31 March 2023

In particular, I send big thanks to those who have started or completed a cycle of support with AHI. They include Astrid Krumins, and her team, who successfully led three conferences and stood down from the role in October to take on the position of Secretary. I like to thank Ruth Coulthard who stepped away from her role as Secretary to support AHI as a Trustee working on our Awards programme and training. Thanks also go to Trustee Geraldine Mathieson for acting as Conference Lead and Treasurer Michael Glen who chairs the conference team. I am very grateful for their work, with the wider team, to create the 2023 Conference. I am also grateful for the support of Bill Bevan who stood down as a Trustee following former roles as Chair and Awards Chair and especially his work in shaping the AHI Awards. Thanks also go to Jackie Lee who now chairs the Awards team. I would also like to thank Sheena Irving and Kev Theaker who stood down from the committee at the AGM in 2022 after many years of valuable work leading and supporting conferences and curation. I am pleased to welcome and thank our new Trustees Amelia Evans and Gavin Glencorse who were co-opted on to the committee in November 2022.

Finally, I thank Lyn Redknap, our tireless Administrator; who is such a valuable asset to our organisation. The Trustees and I are hugely grateful for her skilful work for AHI and its members.

On behalf of AHI, I should also like to thank Journal Editors Nicky Temple and Nicolette Evans. The duo stood down after the winter issue of 2022. Following a formal application and interview process, we have appointed Bill Bevan as the new Journal Editor. Greer Glover continues to provided copy editing services. Neil Morgan remains journal designer. I would like to thank the team for the journal's high-quality content, design, and print, alongside Trustee Damon Mahoney who continues to champion the AHI brand.

Finally, I should like to thank all AHI's members for their work in interpreting heritage across the UK and Ireland, alongside our overseas members and partners, in particular the Global Alliance for Heritage Interpretation (GAHI).



Beth Môrafon
Date: 13 OCTOBER 2023

Trustees' Report
For the Year Ended 31 March 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2022 to 31 March 2023.

The Charity also trades under the names AHI.

Objectives and activities

a. Missions and vision

AHI's vision is that everyone's life is enriched through great heritage interpretation.

AHI's mission: To achieve our vision we promote excellence, support practitioners and raise the profile of natural and cultural heritage interpretation.

AHI's values:
Exemplar - Champion and celebrate excellence
Diverse - Shape a more inclusive, self-reflective, and equitable world
Inspirational - Showcase inspiring, resonant, and innovative approaches
Professional - Respect professional debate, objectivity, and integrity
Collaborative - Support communities to share skills, collaborate, and build trust

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities for achieving objectives

The Association works to encourage and promote excellence in the process of communicating to people the significance of a place, object or event, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The Association supports interpreters working in places such as historic houses, museums, national parks, urban and rural areas, and local communities. They are teachers, storytellers, writers, artists, curators, designers, scientists and enthusiasts.

The object of the CIO is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

c. Main activities undertaken to further the chariy's purpose for the public benefit

We carry out our mission through-

- Promoting excellence through effective marketing, awards scheme, annual conference and website
- Supporting practitioners through a professional development structure, an annual programme of events and learning journeys, a bi-annual journal, best practice guidelines and academic links
- Raising the profile of heritage interpretation through partnership working and advocacy across the heritage sector and beyond

Achievements and performance

a. Key financial performance indicators

We have strengthened our overall financial management since we became a CIO. This is not simply to ensure compliance with all the statutory requirements of such a body but also to help our Trustees and Administrator plan and monitor our activities within a clear financial policy. Such a policy has been agreed by our Trustees and endorsed by our members. This includes a revision of the former Association's reserves policy which was to maintain sufficient reserves to maintain three months' normal operations. We now aim to hold in reserve funds equivalent to the average turnover of the preceding three years.

Achieving and maintaining that will be an overall key performance indicator of our financial health. It will be prudent to aim for a year-on-year increase in surplus of 5% to allow for inflation and other costs beyond AHI's control although the impact of Covid-19 has and will have a negative effect on this.

The reserves policy is intended to cover expenditure, including fulfilling our responsibilities as an employer, and to buy time to manage cash flow and expenses in the event of any of the following:

- a downturn in membership income
- a downturn in event income
- a loss on the annual conference
- losses on other activities

We have also developed a forward budgeting regime which allows us to

- Set realistic income and expenditure targets
- compare actual revenue and costs against these targets

In particular, we set performance targets (i.e., achieving a surplus of income over direct costs) for the following:

- subscriptions
- the conference and events
- advertising
- suppliers' directory

These are vital performance indicators that must be designed to achieve the overall target of increasing our annual surplus by at least 5% each year as set out above. However, we are still impacted by the effects of Covid and this has affected our overall financial performance, as it will have done with many other organisations in the sector.

Achievements and performance (continued)

b. Review of activities

Awards Subgroup

The Awards are co-ordinated on behalf of AHI by the Awards sub-group which comprises Jackie Lee (Chair), Ruth Coulthard, Geraldine Mathieson and Jo Scott. The Judging Panel will be comprised of Ruth Coulthard, Jackie Lee, David Masters and Andrew Todd. The site judges are all volunteers who give up their time to review the shortlisted entries.

The 2023 Engaging People Awards (sponsored by The Creative Core) were opened for entry at the conference in October 2022. The winners will be announced at our annual conference in October 2023 and featured in the following winter issue of the journal.

The Categories are:
Indoors category - This category is for permanent or semi-permanent indoor projects that engage people inside, and provide interpretive visitor experiences in heritage, nature, culture or science. Projects can be physical and/or digital indoor experiences and may be part of a wider visitor experience.

Outdoors category - This category is for permanent or semi-permanent outdoor projects that engage people outside, and provide interpretive visitor experience in heritage, nature, culture or science. Projects can be physical and/or digital outdoor experiences and may be part of a wider visitor experience.

Temporary Events or Activities category - This category is for time-limited events or activities that engage people with heritage, nature, culture or science. These can include pop-up exhibitions, festivals, costumed interpretation, guided walks, family activities, theatrical experiences, performances, short films, musical performances, dance, light shows.

Online & Remote Engagement category - This category is for projects and activities that take place entirely online to engage people remotely with heritage, nature, culture or science. Any type of digital or virtual experience is welcomed as long as the remote engagement is fundamental to your project or activity. Please consider other categories if you are entering a project or activity that includes but does not rely on digital or online engagement or offers onsite digital experiences.

Community Engagement category - This category is for projects where the community takes the lead, or where organisations work in equal partnership with their communities, to engage people in heritage, nature, culture or science. We are looking for projects where community groups or organisations are directly involved in planning and delivering experiences for local people and/or visitors. These experiences can be temporary or permanent, on or off site, indoors, outdoors or online and communities may be defined by geography, special interest or shared experience.

Calling Out Climate Change category - This special category is for projects that engage audiences to highlight the impacts, challenges and opportunities of climate change for nature, culture, heritage or science. We are looking for projects that inspire people to think about the consequences of their personal choices and to take action that makes positive sustainable changes. Projects may be temporary or permanent, on or off site, indoors, outdoors or online.

There are also awards for **Young Interpreter** and **Outstanding Contribution to Interpretation.** The AHI Award for Excellence in Interpretation is presented to the category winner that is the exemplar of our profession.

Professional Development and Training Subgroup

This group is chaired by Philip Ryland.
There are now 16 best practice guidelines on a range of topics and available to members. During the course of the year, a significant number of the original guides have been refreshed and updated. These new guides are now available on the website.

Achievements and performance (continued)

During 2022-2023, one Full Membership application was received and approved. The process of increasing awareness of the benefits of Full Membership continues. Members interested in gaining full membership status are able to take advice from a member of the Full Membership Panel.

Jim Mitchell was awarded Fellowship in August 2023, and we were able to congratulate Jim and acknowledge his achievement during the AGM in October.

The AHI Events are co-ordinated by Ruth Coulthard. During the period April 2022 – March 2023 AHI offered the following training events:

AHI Webinars:

- 28 April 2022 - Interpretation Panels: An Introduction with Bill Bevan (MAHI)
- 15 June 2022 - Inclusive Design: Principles and practice for interpretation with Cassie Herschel-Shorland (MAHI)
- 22 September 2022 - Interpretation for diversity and inclusion with Beth Môrafon (MAHI) & Damon Mahoney (AAHI)
- 17 November 2022 - Writing interpretation for children and families with Cathy Lewis
- 7 February 2023 - Guided walks and Tours: an introduction with Jim Mitchell (FAHI)

AHI along with six other interpretation organisations are involved with a series of webinars showcasing global interpretation organised by the Global Alliance for Heritage Interpretation (GAHI). AHI presented their webinar on 30 June 2022 which featured 2021 overall Award winner Dub London and was presented by Bill Bevan.

Online Courses:

- Heritage Interpretation online course was run by Sarah Oswald (MAHI) during November and December 2022. These workshops are tailored towards developing the competencies required for Full AHI Membership.

Evaluations completed after the events indicate that participants value the professionalism, skill and experience of the trainers, along with the opportunity to work with participants from a wide range of professional backgrounds and disciplines.

AHI takes every opportunity to seek ideas from members for future training events; this is done via discussions at the annual conference, through feedback from participants at events, by discussions on LinkedIn, and via informal conversations between AHI members and committee Trustees.

Membership Development

Maintaining and enhancing membership numbers and maximising revenues from sponsorship and advertising are important for generating income to fund the work of the Association.

At the end of the 2022-23 membership year there were 364 members of the Association, of whom 22 were Students, 164 were Associates, 49 were Full Members, seven were Fellows, two were Honorary Fellows, 101 were Corporate Members and 19 were Special Members (Patron, Complementary, Copyright and Reciprocal Memberships where no fee is paid).

Marketing & Communications Subgroup

The Marcomms Group is co-chaired by Damon Mahoney and Chris Walker. The group covers general marketing and communications for the Association, its events and activities.

Website: Supported by Damon Mahoney with additional elements to be added by our website contractor Andy Gardener. The website remains an important tool for the Association to promote its activities and events and to provide tools, support and learning opportunities for the membership. In 2022-23 the website had 10,391 page views.

Achievements and performance (continued)

Social Media: All the social channels continue to grow. Combined with the website they form an important channel for marketing and promoting AHI and continue to see significant growth and engagement.

Twitter has increased to over 3,225 followers. The Facebook Page has grown from 2,000 to 3,500 members. The LinkedIn Group now has over 3,000 members.

Journal: The summer edition of the Journal was issued in May 2022 which focused on the East of England. The winter edition was issued in November 2022 and focused on the Midlands and was the last produced by Nicky Temple and Nicolette Evans. The editors worked alongside Philip Ryland (AHI Trustee), and Neil Morgan (designer) to deliver two high quality journals which were very well received by the membership.

Bill Bevan took over as editor after the winter 2022 edition of the journal and we look forward to receiving his first publication in Summer 2023. Neil Morgan continues as Journal Designer.

eNews and eBulletins: AHI sent out eight newsletters, 46 bulletins in 2022-23 and numerous social posts notifying members of events and employment or tender opportunities.

Conference Subgroup

AHI's Conference Group Astrid Krumins, Michael Glen, Eric Langham, Damon Mahoney and Siân Shakespeare. The group was supported by volunteer members Amelia Evans, Lorraine Heyes and Paul Ellis. The conference, sponsored by The Creative Core, was held at the Hilton Garden Inn Snowdonia in stunning Dolgarrog, Wales from Wednesday 12 to Friday 14 October 2022.

Y cysylltiad / The connection: In an age of change, how can heritage interpretation adapt, embrace, and connect?
The conference core themes were:

- How is interpretation helping communities feel more connected with the heritage on their doorstep?
- How is interpretation helping people to embrace change? (e.g., changes in attitude, population, climate, politics)
- How is interpretation adapting to stay connected and relevant to the off-site audiences connected with during Lockdown, as well as the on-site visitors who are returning.

The generous bursary given by the former Interpret Wales Sub-Group and four corporate sponsors (Haley Sharpe Design Limited, Heritage Insider, ATS Heritage and Barker Langham) was used to enable five early-career interpreters studying or working in Wales to attend the event.

We had 68 delegates attend the conference (51 members and 17 non-members).

The 22 speakers and six workshop leaders were from a wide range of backgrounds and industries, and this was valued by the delegates in adding to the interest of the conference. Four speakers gave their live presentations by Zoom as were unable to attend in person.

There were three superb options for getting out and about on Thursday:

Option 1: Coast and Colonialism – the group visited the Great Orme headland, then moved onto Penrhyn Castle and then stopped to view some interpretation in Bethesda.

Option 2: Poetry and Slate – visited Yr Ysgwrn is a traditional Welsh stone farmhouse that was the home of the Welsh bard Hedd Wyn. The guided tour then took the group back in time to rural Welsh life at the turn of the 20th century, and forwards through the farmhouse's history, family and farming legacy. They then visited Blaenau Ffestiniog and then had the option to choose between going on a guided walk around the town exploring the way local people tell the story of their slate heritage, or on a Deep Mine Tour of Llechwedd Quarry.

Option 3: Disaster and Faith – was a walking tour around Dolgarrog and environs exploring the interpretive memorial site to the Dolgarrog dam disaster before moving onto the breached dam up in the hills above the Conwy valley. The group then explored the picturesque village of Rowen.

Achievements and performance (continued)

The AGM was held on 14 October 2022 with 25 delegates attending.

Secretariat

Lyn Redknap continued to provide administrative support to AHI which included sustaining AHI's membership, enabling AHI's activities, financial management, supporting projects and helping AHI's Trustees with their work.

c. Investment policy and performance

AHI has a simple investment policy that follows our financial policy of gaining interest on our cash reserves while retaining accessibility. This has been achieved by our holding funds in an appropriate account at our bank.

Financial review

a. 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.

b. Reserves policy

During the year ended 31 March 2023, the charity incurred expenditure of £63,654 (2022 - £41,962) and incoming resources of £47,918 (2022 - £49,715). The excess of expenditure over income for the year was £15,736 (2022 - £7,753). Net movement in funds totalled £15,736 (2022 - £7,753). All expenditure has supported the key objectives of the Charity.

As at 31 March 2023, the Charity held unrestricted reserves of £67,345 (2022 - £82,196) and restricted funds of £1,487 (2022 - £2,372).

Structure, governance and management

a. Constitution

The Objects for which the charity is established is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

The expression 'interpretation' shall mean the process of communicating to people the significance of a place or object, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The CIO was entered onto the Register of Charities on 21 September 2018.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and appointed under the terms of the constitution.

Management of the Association is vested in its Executive Committee which is responsible for policy, strategy and budgets, along with the overall financial and professional probity of the Association. The Executive Committee meets three or four times each year and communicates extensively by phone, zoom and email. In 2021-22 there were five working groups reporting to the Executive Committee, these being Operations, Marketing and Communications, Awards, Professional Development and Training and Conference.

An Annual General Meeting is held each year. A report of the Association's activities and an account of income and expenditure are presented to Association members. Resolutions are decided by simple majority vote, with those involving amendments to the constitution requiring a two thirds majority. The Trustees may call a Special General Meeting at any time and must call one if requested in writing by at least ten members or one tenth of the membership, whichever is the greatest.

c. Organisational structure and decision-making policies

Leadership and management of the Association is provided by its unpaid Executive Committee. Its core activities are carried out by ordinary members or existing members of the Executive Committee who volunteer to take on individual responsibilities or be part of Working Groups. Aside from administration of the Association, journal editors and production and delivery of training events, which are the subject of contracts with private sector organisations, all these core activities are carried out by volunteer members.

Trustees' Report (continued)
For the Year Ended 31 March 2023

Structure, governance and management (continued)

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Beth Morâfon
(Chair of Trustees)
Date: 13 OCTOBER 2023

Independent Examiner's Report
For the Year Ended 31 March 2023

Independent Examiner's Report to the Trustees of Association for Heritage Interpretation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Independent Examiner's Report (continued)
For the Year Ended 31 March 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an 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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated:

Samuel Ketcher FCCA

Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Statement of financial activities
For the Year Ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Charitable activities	3	**46,488**	**-**	**46,488**	49,706
Investments	4	**430**	**-**	**430**	9
Other income	5	**1,000**	**-**	**1,000**	-
Total income		**47,918**	**-**	**47,918**	49,715
Expenditure on:					
Charitable activities	6	**62,769**	**885**	**63,654**	41,962
Total expenditure		**62,769**	**885**	**63,654**	41,962
Net movement in funds		**(14,851)**	**(885)**	**(15,736)**	7,753
Reconciliation of funds:					
Total funds brought forward		**82,196**	**2,372**	**84,568**	76,815
Net movement in funds		**(14,851)**	**(885)**	**(15,736)**	7,753
Total funds carried forward		**67,345**	**1,487**	**68,832**	84,568

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 28 form part of these financial statements.

Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	11	**8,206**	1,015
Cash at bank and in hand		**78,449**	86,089
		86,655	87,104
Creditors: amounts falling due within one year	12	**(17,823)**	(2,536)
Net current assets		**68,832**	84,568
Total net assets		**68,832**	84,568
Charity funds			
Restricted funds	14	**1,487**	2,372
Unrestricted funds	14	**67,345**	82,196
Total funds		**68,832**	84,568

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:



Beth Morafon
(Chair of Trustees)

The notes on pages 16 to 28 form part of these financial statements.

Notes to the Financial Statements
For the Year Ended 31 March 2023

1. General information

Association for Heritage Interpretation is a charitable incorporated organisation registered in England and Wales. The principal office is 25 Recreation Way, Kemsley, Sittingbourne, ME10 2RD.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 Charities SORP (FRS 102) published 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.

Association for Heritage Interpretation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

When preparing the financial statements, management shall make an assessment of the entity's ability to continue as a going concern. Financial statements shall be prepared on a going concern basis unless management either intends to cease trading, or has no realistic alternative but to do so.

2. Accounting policies (continued)

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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 resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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. Accounting policies (continued)

2.6 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.

2.7 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 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 in the Statement of Financial Activities as a finance cost.

2.8 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.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.10 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 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. 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.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the Financial Statements
For the Year Ended 31 March 2023

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Subscriptions and member services	20,289	**20,289**	36,473
Events	1,930	**1,930**	2,145
Conference	21,249	**21,249**	4,419
Advertising and directory	2,960	**2,960**	3,189
Awards	60	**60**	3,480
Total 2023	46,488	**46,488**	49,706
Total 2022	49,706	49,706	

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank Interest	430	**430**	9
Total 2022	9	9	

5. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	1,000	**1,000**	-

Notes to the Financial Statements
For the Year Ended 31 March 2023

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Subscriptions and member services	16,473	-	**16,473**	21,744
Training and events	5,401	885	**6,286**	785
Conference	32,744	-	**32,744**	13,882
Advertising and directory	6,612	-	**6,612**	3,323
Awards	1,539	-	**1,539**	2,228
Total 2023	62,769	885	**63,654**	41,962
Total 2022	41,962	-	41,962	

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Subscriptions and member services	-	16,473	**16,473**	21,744
Training and events	5,885	401	**6,286**	785
Conference	18,742	14,002	**32,744**	13,882
Advertising and directory	-	6,612	**6,612**	3,323
Awards	-	1,539	**1,539**	2,228
Total 2023	24,627	39,027	**63,654**	41,962
Total 2022	8,880	33,082	41,962	

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Training and events 2023 £	Conference 2023 £	Awards 2023 £	Total funds 2023 £	Total funds 2022 £
Training and events costs	5,885	-	-	**5,885**	591
Conference costs	-	18,742	-	**18,742**	6,844
Awards costs	-	-	-	**-**	1,445
Total 2023	5,885	18,742	-	**24,627**	8,880
Total 2022	591	6,844	1,445	8,880	

Analysis of support costs

	Subscriptions and member services 2023 £	Training and events 2023 £	Conference 2023 £	Advertising and directory 2023 £
Staff costs	7,468	178	6,401	3,023
Bank and credit card charges	246	6	212	100
Printing, postage and stationery	1,118	27	959	453
Website	1,508	36	1,293	610
Insurance and other costs	206	5	177	84
Journal costs	4,238	101	3,632	1,715
Governance costs	1,689	48	1,328	627
Total 2023	16,473	401	14,002	6,612
Total 2022	21,744	194	7,038	3,323

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Awards 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	711	**17,781**	15,635
Bank and credit card charges	24	**588**	642
Printing, postage and stationery	107	**2,664**	122
Website	144	**3,591**	2,719
Insurance and other costs	20	**492**	431
Journal costs	404	**10,090**	9,844
Governance costs	129	**3,821**	3,689
Total 2023	1,539	**39,027**	33,082
Total 2022	783	33,082	

8. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**750**	750
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	**750**	750

9. Staff costs

	2023 £	2022 £
Wages and salaries	**16,250**	15,188
Social security costs	**1,031**	-
Contribution to defined contribution pension schemes	**500**	447
	17,781	15,635

9. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Administration	**1**	1

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

10. Trustees' remuneration and expenses

During the year, one or more trustees received remuneration or other benefits (2022 - £Nil)

During the year ended 31 March 2023, expenses totalling £1,213 relate to the reminbursement of expenses relating to the conference (2022 - £280).

11. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	**846**	716
Prepayments and accrued income	**7,360**	299
	8,206	1,015

Notes to the Financial Statements
For the Year Ended 31 March 2023

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	**17,823**	2,536

13. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**78,449**	86,089

Notes to the Financial Statements
For the Year Ended 31 March 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Designated Funds	6,289	60	-	6,349
General funds				
General Funds	75,907	47,858	(62,769)	60,996
Total Unrestricted funds	82,196	47,918	(62,769)	67,345
Restricted funds				
Restricted Fund	2,372	-	(885)	1,487
Total of funds	84,568	47,918	(63,654)	68,832

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Designated Funds	6,289	3,480	(1,445)	8,324
General funds				
General Funds	68,154	46,235	(40,517)	73,872
Total Unrestricted funds	74,443	49,715	(41,962)	82,196
Restricted funds				
Restricted Fund	2,372	-	-	2,372
Total of funds	76,815	49,715	(41,962)	84,568

Notes to the Financial Statements
For the Year Ended 31 March 2023

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Designated funds	**6,289**	**60**	**-**	**6,349**
General funds	**75,907**	**47,858**	**(62,769)**	**60,996**
Restricted funds	**2,372**	**-**	**(885)**	**1,487**
	84,568	**47,918**	**(63,654)**	**68,832**

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	6,289	3,480	(1,445)	8,324
General funds	68,154	46,235	(40,517)	73,872
Restricted funds	2,372	-	-	2,372
	76,815	49,715	(41,962)	84,568

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Debtors due after more than one year	(1,487)	1,487	**-**
Current assets	86,655	-	**86,655**
Creditors due within one year	(17,823)	-	**(17,823)**
Total	67,345	1,487	**68,832**

Notes to the Financial Statements
For the Year Ended 31 March 2023

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	84,732	2,372	87,104
Creditors due within one year	(2,536)	-	(2,536)
Total	82,196	2,372	84,568

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contrinutions payable by the group to the fund and amounted to £500 (2022 - £447). No amounts remained payable to the pension fund as at 31 March 2023.

18. Related party transactions

During the year the charity received £2,044 (2022 - £812) from the trustees in relation to membership fees and conference income. No amounts were outstanding as at 31 March 2023 (2022 - £nil).

ASSOCIATION FOR HERITAGE INTERPRETATION

England & Wales - Charity number 1180025

Accounts

Charity number: 1180025

ASSOCIATION FOR HERITAGE INTERPRETATION

Unaudited

Trustees' Report and Financial Statements

For the year ended 31 March 2022

CHARITY COMMISSION
FIRST CONTACT
28 OCT 2022
ACCOUNTS
RECEIVED

ASSOCIATION FOR HERITAGE INTERPRETATION

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Chairman's statement	2 - 3
Trustees' report	4 - 11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 25

ASSOCIATION FOR HERITAGE INTERPRETATION

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the year ended 31 March 2022

Trustees	Jim Mitchell (resigned 17 November 2021) Eric Langham, Vice Chair Ruth Coulthard, Secretary Michael Hamish Glen, Treasurer Bill Bevan Michele Curtis Sheena Irving Astrid Krumins Jackie Lee Damon Mahoney Beth Morâfon, Chair Philip Ryland Kev Theaker Chris Walker Geraldine Mathieson (appointed 17 November 2021)
Charity registered number	1180025
Principal office	25 Recreation Way Kemsley Sittingbourne Kent ME10 2RD
Accountants	Williams Giles Professional Services Ltd 12 Conqueror Court Sittingbourne Kent ME10 5BH
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Chair's Statement
For the year ended 31 March 2022

The chair presents her statement for the year.

Achievements and Performance
It will be no surprise that last year has again been a difficult time for AHI, as it was for everyone due to the coronavirus and its sustained impacts on the heritage sector.

Due to the financial situation affecting the interpretation and heritage sector we have held membership rates for several years. However, from 1 April 2022 we are reconfiguring our corporate membership to include a supplier listing so it now serves a wider group. We have also highlighted on the website our 50% discount for retired members and, for inclusivity, extended this to include qualifying low-income members too.

With the insights gained from our previous year, we ran our second successful virtual conference in November. Last year our 14 best practice guidelines were originated or revised and redesigned. This valuable growing collection of guides is a clear benefit to members. Throughout last year, and into 2022-23, we have organised bi-monthly webinar presentations led by authors of the guides. Working with the Global Alliance for Heritage Interpretation (GAHI) we have also co-hosted a range of GAHI webinar events which continue into next year. More details about these and other activities follow in the Achievements and Performance section of this Trustees' Report.

Trustees met virtually four times last year (plus a meeting at the AGM). Virtual meetings have enabled some valuable cost savings as part of careful financial management that has resulted in a good outturn for the year despite the challenging circumstances.

Looking forward to the year 2022-23, the committee agreed on a mandatory basic introduction to cultural humility training which was undertaken by Trustees in early 2022. Also, happily, we will be hosting our first in-person event for three years in October 2022.

Thanks
After another challenging year for the sector, I should like to offer my sincerest thanks to all involved with AHI and its running and development - staff, committee, sub-groups, volunteers, and members.

Foremost, I should like to thank our former Chair Jim Mitchell who all stood down from the committee in November 2021 after three excellent years leading AHI and many more years dedicated to AHI as a Trustee. I'd also like to thank Bill Bevan who stood down as Awards Chair and Kev Theaker who stood down from his role as the Conference Curator. They have shaped the awards and conference brilliantly and remain on the committee offering insight in supporting roles. I welcome Jackie Lee to the role of Awards Chair and also welcome Geraldine Mathieson who joined the committee as a Trustee in November 2021. Geraldine is supporting the awards sub-group.

I should like to thank Lyn Redknap, our Administrator. The AHI Trustees are hugely grateful for her assiduous work on behalf of AHI and its members and for the invaluable support and insight she provides to myself and the Trustees.

Chair's Statement (continued)
For the year ended 31 March 2022

On behalf of AHI, I should also like to record our immense appreciation for the work of Journal Editors Nicky Temple and Nicolette Evans in delivering such a high-quality and immensely readable journal. I would also like to extend gratitude to Copy Editor Dr Kathrin Luddecke who has worked on the AHI journal for a number of years but has now stood down from the role. In addition, I also welcome and thank Greer Glover for stepping into the role and copy editing the summer 2022 edition of the journal.

Neil Morgan continues as Journal Designer, and I would like to thank him too for the journal's high-quality design and print.

Finally, I should like to thank all members for all their work in interpreting heritage across the UK, and Ireland and I look forward to experiencing many of these exhibits in person.

Beth Morâfon
Date: 14.10.22

Trustees' Report
For the year ended 31 March 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2021 to 31 March 2022.

The Charity also trades under the name AHI.

Objectives and activities

a. Mission and vision

AHI's vision is that **everyone's life is enriched through great heritage interpretation**

AHI's mission: To achieve our vision we promote excellence, support practitioners and raise the profile of natural and cultural heritage interpretation

b. Activities for achieving objectives

The Association works to encourage and promote excellence in the process of communicating to people the significance of a place, object or event, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The Association supports interpreters working in places such as historic houses, museums, national parks, urban and rural areas, and local communities. They are teachers, storytellers, writers, artists, curators, designers, scientists and enthusiasts.

The object of the CIO is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

c. Main activities undertaken to further the Charity's purposes for the public benefit

We carry out our mission through-

- Promoting excellence through effective marketing, awards scheme, annual conference and website
- Supporting practitioners through a professional development structure, an annual programme of events and learning journeys, a bi-annual journal, best practice guidelines and academic links
- Raising the profile of heritage interpretation through partnership working and advocacy across the heritage sector and beyond

Achievements and performance

a. Key financial performance indicators

We have strengthened our overall financial management since we became a CIO. This is not simply to ensure compliance with all the statutory requirements of such a body but also to help our Trustees and Administrator plan and monitor our activities within a clear financial policy. Such a policy has been agreed by our Trustees and endorsed by our members. This includes a revision of the former association's reserves policy which was to maintain sufficient reserves to maintain three months' normal operations. We now aim to hold in reserve funds equivalent to the average turnover of the preceding three years.

Achieving and maintaining that will be an overall key performance indicator of our financial health. It will be prudent to aim for a year-on-year increase in surplus of 5% to allow for inflation and other costs beyond AHI's control although the impact of Covid-19 has and will have a negative effect on this.

The reserves policy is intended to cover expenditure, including fulfilling our responsibilities as an employer, and to buy time to manage cash flow and expenses in the event of any of the following:

- a downturn in membership income
- a downturn in event income
- a loss on the annual conference
- losses on other activities

We have also developed a forward budgeting régime which allows us to

- Set realistic income and expenditure targets
- compare actual revenue and costs against these targets

In particular, we set performance targets (i.e. achieving a surplus of income over direct costs) for the following:

- subscriptions
- the conference and events
- advertising
- suppliers' directory

These are vital performance indicators that must be designed to achieve the overall target of increasing our annual surplus by at least 5% each year as set out above. However, as we said above, Covid-19 has affected our achieving this in 2021/2022 although rather less than we feared.

Achievements and performance (continued)

b. Review of activities

Awards Subgroup

The Awards are co-ordinated on behalf of AHI by the Awards sub-group which comprises Bill Bevan (Chair), Ruth Coulthard, Jackie Lee and Jo Scott.

The 2021 Engaging People Awards (sponsored by The Creative Core) were opened for entry in November 2020. AHI received 56 entries of which 23 entries were shortlisted. The winners were announced at our annual conference in November 2021 and featured in the winter issue of the journal.

The Awards Panel included Bill Bevan, Ruth Coulthard, Jackie Lee and Jo Scott. The Judging Panel was comprised of Bill Bevan, Lynda-Louise Burrell, Ruth Coulthard, Jackie Lee, David Masters, Catherine Ross and Andrew Todd. The site judges who were all volunteers give up their time to review the shortlisted entries.

The Categories and winners were:

For Excellence in Interpretation (the overall winner) - **Dub London: Bassline of a City – Museum of London**
Young Interpreter: **Lihem Tesfaye**
Lifetime Achievement Award recipient: **Bob Jones MBE**

Indoors category - Sponsored by Novadura
Winner: **Eskdale Mill** - Minerva Heritage Limited / Eskdale Mill & Heritage Trust
Commended: 'Walk and Talk' tour programme - British Museum
Finalists:
- Buxton Crescent Visitor Experiences - Buxton Crescent Heritage Trust / Imagemakers Design & Consultancy
- Castell Coch Interpretation – Cadw

Outdoors category - Sponsored by HDC International
Winner: **Arniebog distance stone and Silvanus sculpture at Nethercroy** – West Dunbartonshire Council
Finalists:
- Land of Iron – North York Moors National Park Authority
- Plymouth Trails - Destination Plymouth

Temporary Event or Activity category - Sponsored by Artemis Scotland Ltd
Winner: **Blink - 'The End is in Sight'** - Barker Langham / Sightsavers / MET Studio
Commended: Travelling Treasure touring exhibition for North East churches - Newcastle Diocese of the Church of England
Finalist:
Glow Wild - Royal Botanic Gardens, Kew

Lockdown Response category - Sponsored by Bright White Ltd
Winner: **Knitting the Herring** - Scotland's National Gansey Project- Scottish Fisheries Museum
Finalists:
- Bristory: The History of Bristol in 1766 Seconds - Bristol Old Vic
- Scotland Digs Digital - Dig It! at the Society of Antiquaries of Scotland
- #Curator Battle - York Museums Trust
- Zoo to You - The Royal Zoological Society of Scotland

Community Engagement category - Sponsored by Anglezarke Dixon Associates and Red Kite Environment
Winner: **The Colinton Tunnel Mural Project** - The Colinton Tunnel
Commended: Black Lives Matter exhibition - St Albans Museum
Finalists:
- Allegories of the Senses - The Cooper Gallery
- Lost & Found: Treasures in the Archive - Wessex Archaeology

Achievements and performance (continued)

Untold Stories category - Sponsored by AT Creative and Info-Point
Winner: **Dub London: Bassline of a City** - Museum of London
Commended: 'Desire, love, identity: an LGBTQ tour' - British Museum
Finalists:

- Delivery of permanent interpretation and public programming for the new House of Life heritage experience at Willesden Jewish Cemetery – The United Synagogue
- "Represent" - We Are IVE Ltd

Professional Development and Training Subgroup

This group is chaired by Philip Ryland.

There is now a total of 14 best practice guidelines, on a range of topics, available to members. During the course of the year, a significant number of the original guides have been refreshed and updated. These new guides are now available on the website.

During 2021-2022, four Full Membership applications were received. The process of increasing awareness of the benefits and process of Full Membership continues to result in increasing numbers of applications being received. Members interested in gaining full membership status are able to take advice from a member of the Full Membership Panel.

The AHI Events are co-ordinated by Ruth Coulthard. During the period April 2021 – March 2022 AHI offered the following training events:

AHI Webinars:

- 2 March 2022 - Demystifying evaluation: a brief guide to the evaluation of interpretive media, activities and programmes with Sunita Welch
- 29 July 2021 - Stop, look and listen: Covid safety and the QR code with Steve Farrar
- 27 May 2021 - Interpretation Journal with Jim Mitchell, Bill Bevan, Michele Curtis, Michael Glen, Philip Ryland, Neil Diment, Nicky Temple and Nicolette Evans
- 11 May 2021 - Digital storytelling – One Heritage with Michele Curtis and Chris Walker

AHI along with six other interpretation organisations are involved with a series of webinars showcasing global interpretation organised by the Global Alliance for Heritage Interpretation. The first free webinar was hosted by the National Association for Interpretation (NAI) on 24 February 2022 and was titled Excellence in Diversity, Equity, and Inclusion.

Online Courses:

- Heritage Interpretation online courses were run by Sarah Oswald (MAHI) during June and July 2021 and again between March and April 2022. These workshops are tailored towards developing the competencies required for Full AHI Membership.

Evaluations completed after the events indicate that participants value the professionalism, skill and experience of the trainers, along with the opportunity to work with participants from a wide range of professional backgrounds and disciplines.

AHI takes every opportunity to seek ideas from members for future training events; this is done via discussions at the annual conference, through feedback from participants at events, by discussions on LinkedIn, and via informal conversations between AHI members and committee Trustees.

Achievements and performance (continued)

Membership Development

Maintaining and enhancing membership numbers and maximising revenues from sponsorship and advertising are important for generating income to fund the work of the Association.

At the end of the 2021-22 membership year there were 409 members of the Association, of whom 19 were Students, 199 were Associates, 55 were Full Members, six were Fellows, two were Honorary Members, 109 were Corporate Members and 19 were Special Members (Patron, Complementary, Copyright and Reciprocal Memberships where no fee is paid).

Marketing & Communications Subgroup

The Marcomms Group is chaired by Damon Mahoney. The group covers general marketing and communications for the Association, its events and activities.

Website: Managed by Damon Mahoney. The website remains an important tool for the Association to promote its activities and events and to provide tools, support and learning opportunities for the membership. In 2021-22 the website had 10,899 page views.

Social Media: All the social channels continue to grow. Combined with the website they form an important channel for marketing and promoting AHI and continue to see significant growth and engagement.

Twitter has grown from 2,657 to over 3,000 followers. The Facebook Page has grown from 1,356 to 2,000 members. The LinkedIn Group now has over 3,000 members.

Journal: The spring edition of the Journal was issued in May 2021 which focused on the South-West. The winter edition was issued in November 2021 and featured the 2021 Engaging People Awards winners. Nicky Temple and Nicolette Evans (Editors), worked alongside Philip Ryland (AHI Trustee), and Neil Morgan (Designer) to deliver the winter edition. Both high quality journals were very well received by the membership.

eNews and *eBulletins*: AHI sent out eight newsletters, 46 bulletins in 2021-22 and numerous social posts notifying members of events and employment or tender opportunities.

Achievements and performance (continued)

Conference Subgroup

AHI's Conference Group Astrid Krumins, Michael Glen, Kev Theaker and Damon Mahoney organised 'Engage' AHI's second online conference, totalling 4 days across two parts on 3-4 and 17-18 November 2021.

Hopin provided the platform for the conference and worked extremely well incorporating presentations, round-table discussions, one-to-one networking and Expo Booths. Delegates scored it 'good/excellent' in the online evaluation and were extremely positive about their experience. AHI Trustees were supported by Franco de la Croix-Vaubois from EON [Event Organisers Network], and his team of Luke John Emmett on backstage and IT technical support, and Iain Murdoch on Help Desk.

The conference core themes were:

- How can interpretation help make a better world - from the power of our collaborations to our role in addressing the challenges of our world?
- How can our heritage sites be agents of change and, if so, how does that change scale up to wider society?
- How are we reaching for the horizon – what new ideas, stories or technology are we uncovering, how are we reaching out to new people like those with different views to ours and is telling a story really enough?

Speakers were from a wide range of backgrounds and industries, and this was valued by the delegates in adding to the interest of the conference. The attendees widely engaged with the three themes and delegates enjoyed the chance to submit and see peer films in Part 2.

161 tickets were registered for the conference across all ticket types (including non-paying events team, Trustees, technical support, AGM only, speakers and Expo Booths). This was 55 up on the previous year and reflects the power of the Awards to bring in delegates associated with the nominated projects. In total we attracted 103 members and 43 non-members. There were eight virtual Expo Booths with live interaction between the booth holders and delegates.

This was the first time AHI have held a virtual Awards ceremony, and the Conference and Awards teams worked closely together to make it an integral part of the conference. The six awards category ceremonies were spread throughout Part 1. The three special awards ceremonies were held during Part 2 together with a panel discussion with the category winners to explore what made them winning projects and hopefully to inspire entries for the next round in 2023.

The Vital Spark pub opened its doors for two hour-long social gatherings in the evening of Parts 1 and 2, which disappointingly were attended by only eight people. However, those that joined in had a laugh and great chats together.

There was a good turnout for the AGM with 26 delegates attending. The Hopin platform allowed for the key committee members to be present on-screen, and for all attendees to participate via the chat function (2021 AGM chat messages).

Secretariat

Lyn Redknap continued to provide administrative support to AHI which included sustaining AHI's membership, enabling AHI's activities, financial management, supporting projects and helping AHI's Trustees with their work.

c. Investment policy and performance

AHI has a simple investment policy that follows our financial policy of gaining interest on our cash reserves while retaining accessibility. This has been achieved by our holding funds in an appropriate account at our bank.

Trustees' Report (continued)
For the year ended 31 March 2022

Financial review

a. 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.

b. Reserves policy

During the year ended 31 March 2022, total expenditure of £41,962 (2021 - £35,792) was covered by incoming resources of £49,715 (2021 - £37,453). The excess of income over expenditure for the year was £7,753 (2021 - £1,661). Net movement in funds totalled £7,753 (2021 - £1,661). All expenditure has supported the key objectives of the Charity.

As at 31 March 2022, the Charity held unrestricted reserves of £82,196 (2021 - £74,443) and restricted funds of £2,372 (2021 - £2,372).

Structure, governance and management

a. Constitution

The Objects for which the charity is established is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

The expression 'interpretation' shall mean the process of communicating to people the significance of a place or object, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The CIO was entered onto the Register of Charities on 21 September 2018.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and appointed under the terms of the constitution.

Management of the Association is vested in its Executive Committee which is responsible for policy, strategy and budgets, along with the overall financial and professional probity of the Association. The Executive Committee meets three or four times each year and communicates extensively by phone, zoom and email. In 2021-22 there were five working groups reporting to the Executive Committee, these being Operations, Marketing and Communications, Awards, Professional Development and Training and Conference.

An Annual General Meeting is held each year. A report of the Association's activities and an account of income and expenditure are presented to Association members. Resolutions are decided by simple majority vote, with those involving amendments to the constitution requiring a two thirds majority. The Trustees may call a Special General Meeting at any time and must call one if requested in writing by at least ten members or one tenth of the membership, whichever is the greatest.

Trustees' Report (continued)
For the year ended 31 March 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

Leadership and management of the Association is provided by its unpaid Executive Committee. Its core activities are carried out by ordinary members or existing members of the Executive Committee who volunteer to take on individual responsibilities or be part of Working Groups. Aside from administration of the Association, journal editors and production and delivery of training events, which are the subject of contracts with private sector organisations, all these core activities are carried out by volunteer members.

Plans for future periods

Looking to the future, AHI intend to revise the website, so it is more user-friendly and accessible for members and prospective members. In the New Year, the Board of Trustees will hold a future planning event. Newly appointed Trustees and those who have retained their roles, will bring together their shared aspirations and roles to undertake the work. Trustees and members will continue to build the AHI's portfolio of Best Practice Guides, and these will be delivered as bi-monthly practitioner events throughout the coming year. We also plan to foster a range of collaborations to raise the profile of the charity and its values; supporting equity, diversity and inclusion within the field of interpretation.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Beth Morâfon
(Chair of Trustees)
Date: 14.10.22

ASSOCIATION FOR HERITAGE INTERPRETATION

Independent Examiner's Report
For the year ended 31 March 2022

Independent Examiner's Report to the Trustees of Association for Heritage Interpretation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an 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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 19 October 2022

Samuel Ketcher

FCCA

Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Statement of financial activities
For the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Charitable activities:	3				
Other charitable activities		**49,706**	**-**	**49,706**	*37,428*
Investments	4	**9**	**-**	**9**	*25*
Total income		**49,715**	**-**	**49,715**	*37,453*
Expenditure on:					
Charitable activities	5	**41,962**	**-**	**41,962**	*35,792*
Total expenditure		**41,962**	**-**	**41,962**	*35,792*
Net movement in funds		**7,753**	**-**	**7,753**	*1,661*
Reconciliation of funds:					
Total funds brought forward		**74,443**	**2,372**	**76,815**	*75,154*
Net movement in funds		**7,753**	**-**	**7,753**	*1,661*
Total funds carried forward		**82,196**	**2,372**	**84,568**	*76,815*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 25 form part of these financial statements.

Balance Sheet
As at 31 March 2022

	Note		2022 £		2021 £
Current assets					
Debtors	10	**1,015**		*543*	
Cash at bank and in hand		**86,089**		*78,521*	
		87,104		*79,064*	
Creditors: amounts falling due within one year	11	**(2,536)**		*(2,249)*	
Net current assets			**84,568**		*76,815*
Total net assets			**84,568**		*76,815*
Charity funds					
Restricted funds	12		**2,372**		*2,372*
Unrestricted funds	12		**82,196**		*74,443*
Total funds			**84,568**		*76,815*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Beth Morâfon
Chair
Date: 14.10.22

The notes on pages 15 to 25 form part of these financial statements.

Notes to the Financial Statements
For the year ended 31 March 2022

1. General information

Association for Heritage Interpretation is a charitable incorporated organisation registered in England and Wales. The principal office is 25 Recreation Way, Kemsley, Sittingbourne, ME10 2RD.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 Charities SORP (FRS 102) published 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.

Association for Heritage Interpretation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

When preparing the financial statements, management shall make an assessment of the entity's ability to continue as a going concern. Finacial statements shall be prepared on a going conern basis unless management either intends to cease trading, or has no realistic alternative but to do so.

2. Accounting policies (continued)

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Membership income is recognised on receipt of income and is non-refunable.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

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 resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 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.

2.7 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 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 in the Statement of financial activities as a finance cost.

2.8 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.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Accounting policies (continued)

2.10 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 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. 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Subscription and member services	36,473	**36,473**	*24,565*
Events	2,145	**2,145**	*4,430*
Conference	4,419	**4,419**	*3,851*
Advertising and Directory	3,189	**3,189**	*2,172*
Awards	3,480	**3,480**	*2,410*
	49,706	**49,706**	*37,428*
Total 2021	*37,428*	*37,428*	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Bank Interest	9	**9**	*25*
Total 2021	*25*	*25*	

Notes to the Financial Statements
For the year ended 31 March 2022

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Subscriptions and member services	19,612	**19,612**	*12,885*
Training and events	833	**833**	*1,759*
Conference	15,210	**15,210**	*14,718*
Advertising and directory	3,950	**3,950**	*5,214*
Awards	2,357	**2,357**	*1,216*
Total 2022	41,962	**41,962**	*35,792*
Total 2021	*35,792*	*35,792*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Subscriptions and member services	-	19,612	**19,612**	*12,885*
Training and events	591	242	**833**	*1,759*
Conference	6,844	8,366	**15,210**	*14,718*
Advertising and directory	-	3,950	**3,950**	*5,214*
Awards	1,445	912	**2,357**	*1,216*
Total 2022	8,880	33,082	**41,962**	*35,792*
Total 2021	*5,124*	*30,668*	*35,792*	

Notes to the Financial Statements
For the year ended 31 March 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Training and events 2022 £	Conference 2022 £	Awards 2022 £	Total funds 2022 £	*Total funds 2021 £*
Training and events	591	-	-	**591**	*1,447*
Conference	-	6,844	-	**6,844**	*3,677*
Awards	-	-	1,445	**1,445**	-
Total 2022	591	6,844	1,445	**8,880**	*5,124*
Total 2021	*1,447*	*3,677*	-	*5,124*	

Analysis of support costs

	Subscriptions and member services 2022 £	Training and events 2022 £	Conference 2022 £	Advertising and directory 2022 £
Staff costs	6,567	156	5,629	2,658
Bank and credit card charges	270	6	231	109
Printing, postage and stationery	51	1	44	21
Computer expenses	1,142	27	979	462
Insurance and other costs	181	4	155	73
Journal costs	9,844	-	-	-
Governance costs	1,557	48	1,328	627
Total 2022	19,612	242	8,366	3,950
Total 2021	*12,885*	*312*	*11,041*	*5,214*

Notes to the Financial Statements
For the year ended 31 March 2022

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Awards 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	625	**15,635**	*15,276*
Bank and credit card charges	26	**642**	*560*
Printing, postage and stationery	5	**122**	*195*
Computer expenses	109	**2,719**	*2,862*
Insurance and other costs	18	**431**	*335*
Journal costs	-	**9,844**	*9,528*
Governance costs	129	**3,689**	*1,912*
Total 2022	912	**33,082**	*30,668*
Total 2021	*1,216*	*30,668*	

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £750 *(2021 - £750)*, and other services of £750 (*2021 - £750*).

8. Staff costs

	2022 £	*2021 £*
Wages and salaries	**15,188**	*14,846*
Contribution to defined contribution pension schemes	**447**	*430*
	15,635	*15,276*

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	*2021 No.*
Administration	**1**	*1*

8. Staff costs (continued)

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

The key management personnel of the charity comprise of the Trustees and the senior management team. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £15,635 (2021 - £15,276).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, expenses totalling £280 relate to the reimbursement of expenses relating to the conference (2021 - £270), expenses relating to the purchase of gifts for conference organisers and helpers totalled £Nil (2021 - £35).

10. Debtors

	2022 £	*2021* *£*
Due within one year		
Trade debtors	**716**	*267*
Prepayments and accrued income	**299**	*276*
	1,015	*543*

11. Creditors: Amounts falling due within one year

	2022 £	*2021* *£*
Accruals and deferred income	**2,536**	*2,249*

	2022 £	*2021* *£*
Deferred income at 1 April 2021	**749**	*692*
Resources deferred during the year	**736**	*749*
Amounts released from previous periods	**(749)**	*(692)*
	736	*749*

Deferred income relates to directory income received in advance.

Notes to the Financial Statements
For the year ended 31 March 2022

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Designated Funds	6,289	3,480	(1,445)	8,324
General funds				
General funds	68,154	46,235	(40,517)	73,872
Total Unrestricted funds	74,443	49,715	(41,962)	82,196
Restricted funds				
Events - Wales	2,372	-	-	2,372
Total of funds	76,815	49,715	(41,962)	84,568

Notes to the Financial Statements
For the year ended 31 March 2022

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	*Income* £	*Expenditure* £	*Balance at 31 March 2021* £
Unrestricted funds				
Designated funds				
Designated Funds	*3,879*	*2,410*	-	*6,289*
General funds				
General funds	*68,903*	*35,043*	*(35,792)*	*68,154*
Total Unrestricted funds	*72,782*	*37,453*	*(35,792)*	*74,443*
Restricted funds				
Events - Wales	*2,372*	-	-	*2,372*
Total of funds	*75,154*	*37,453*	*(35,792)*	*76,815*

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	**Income** £	**Expenditure** £	**Balance at 31 March 2022** £
Designated funds	**6,289**	**3,480**	**(1,445)**	**8,324**
General funds	**68,154**	**46,235**	**(40,517)**	**73,872**
Restricted funds	**2,372**	-	-	**2,372**
	76,815	**49,715**	**(41,962)**	**84,568**

Notes to the Financial Statements
For the year ended 31 March 2022

13. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2020 £	*Income* £	*Expenditure* £	*Balance at 31 March 2021* £
Designated funds	*3,879*	*2,410*	-	*6,289*
General funds	*68,903*	*35,043*	*(35,792)*	*68,154*
Restricted funds	*2,372*	-	-	*2,372*
	75,154	*37,453*	*(35,792)*	*76,815*

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	**Restricted funds 2022** £	**Total funds 2022** £
Current assets	84,732	2,372	**87,104**
Creditors due within one year	(2,536)	-	**(2,536)**
Total	82,196	2,372	**84,568**

15. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £447 (2021 - £430). No amounts remained payable to the pension fund as at 31 March 2022.

16. Related party transactions

During the year the charity received £812 from trustees in relation to membership fees, directory income and conference income (2021 - £Nil). As at 31 March 2022, the amount outstanding in relation to these transactions was £Nil (2021 - £Nil)

ASSOCIATION FOR HERITAGE INTERPRETATION

England & Wales - Charity number 1180025

Accounts

Charity number: 1180025

ASSOCIATION FOR HERITAGE INTERPRETATION

Unaudited

Trustees' Report and Financial Statements

For the year ended 31 March 2021

ASSOCIATION FOR HERITAGE INTERPRETATION

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Chairman's statement	2
Trustees' report	3 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 24

ASSOCIATION FOR HERITAGE INTERPRETATION

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the year ended 31 March 2021

Trustees	Jim Mitchell, Chair Eric Langham, Vice Chair - elected on 11 November 2020 and appointed to vice-chair role on 26 November 2020 Suzanna Jones, Vice Chair - resigned on 11 November 2020 Ruth Coulthard, Secretary Michael Hamish Glen, Treasurer Bill Bevan Michele Curtis (appointed 26 November 2020) Sheena Irving Astrid Krumins Jackie Lee (appointed 11 November 2020) Damon Mahoney Beth Morâfon India Rabey (resigned 26 November 2020) Philip Ryland Laura Sole (resigned 11 November 2020) Kev Theaker Chris Walker
Charity registered number	1180025
Principal office	25 Recreation Way Kemsley Sittingbourne Kent ME10 2RD
Accountants	Williams Giles Professional Services Ltd Chartered Accountants 12 Conqueror Court Sittingbourne Kent ME10 5BH
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

ASSOCIATION FOR HERITAGE INTERPRETATION

Chair's Statement
For the year ended 31 March 2021

The chairman presents his statement for the year.

Achievements and Performance

It will be no surprise that last year proved to be a difficult time for everyone due to the Coronavirus outbreak and its associated impacts on the sector. AHI Trustees took an early decision to cancel the 2020 Conference in Dublin which although disappointing proved to be the correct action as disruption to travel and gatherings continued throughout the year.

We are grateful to our contacts in Ireland for their understanding of the decision. Instead, we were able to run our first ever virtual conference in November. Considering the financial situation affecting the interpretation and heritage sector, Trustees also took an early decision to that membership rates should not be increased for the 2020/21 year.

AHI responded by developing an online training offer and expanding our interaction with members by setting up a members' Facebook network and by running online knowledge-share webinars and social events. More details about these and other activities follow in the Achievements and Performance section of this Trustees' Report.

Trustees continued to meet virtually throughout the year and have increased the number of committee meetings from three per year to four (plus the AGM). Virtual meetings have enabled some cost savings. Careful financial management has resulted in a good outturn for the year in the circumstances, with only a small loss made.

Helped by the guidance of AHI's Fellows, a new Code of Ethics for interpretation was developed and adopted during the year, putting the profession in good stead for the future. A new diversity workstream has started and resulted in new members and trustees joining, enabling AHI to better represent the range of different interpreters practising today.

Looking forward to the year 2021-22, we will be hosting another virtual conference in November where we will also be presenting awards to the winners of the Engaging People Awards scheme.

Thanks

Given the year we all have had, dealing with personal and professional disruption on a level not seen in AHI's history, I would like to offer my sincerest thanks to all involved with AHI and its running and development - staff, committee, sub-groups, volunteers and members.

I should like to thank trustees Suzanna Jones, India Rabey and Laura Sole who all stood down in November 2020. The AHI committee are hugely grateful to Suzanna for her work on developing the website; to India for her work on the Marcomms group and to Laura for her work on the transfer of AHI's status to that of Charitable Incorporated Organisation.

I should like to thank Lyn Redknap, our Administrator; the AHI Trustees are hugely grateful for her assiduous work on behalf of AHI and its members and her invaluable support to the Trustees.

On behalf AHI, I should also like to record our immense appreciation for the work of Journal Editors Nicky Temple and Nicolette Evans in delivering such a high-quality and immensely readable journal.

Neil Morgan continues as Journal Designer and I should like to thank him too for the journal's high-quality of design and print.

Finally, I would like to thank all members for all their work in interpreting heritage across the UK, Ireland and beyond during a remarkable and very difficult period.

Jim Mitchell
Chairman
Date: 30 September 2021

Trustees' Report
For the year ended 31 March 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2020 to 31 March 2021.

The Charity also trades under the name AHI.

Objectives and activities

a. Mission and vision

AHI's vision is that **everyone's life is enriched through great heritage interpretation**

AHI's mission: To achieve our vision we promote excellence, support practitioners and raise the profile of natural and cultural heritage interpretation

b. Activities for achieving objectives

The Association works to encourage and promote excellence in the process of communicating to people the significance of a place, object or event, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The Association supports interpreters working in places such as historic houses, museums, national parks, urban and rural areas, and local communities. They are teachers, storytellers, writers, artists, curators, designers, scientists and enthusiasts.

The object of the CIO is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

c. Main activities undertaken to further the Charity's purposes for the public benefit

We carry out our mission through-

- Promoting excellence through effective marketing, awards scheme, annual conference and website
- Supporting practitioners through a professional development structure, an annual programme of events and learning journeys, a bi-annual journal, best practice guidelines and academic links
- Raising the profile of heritage interpretation through partnership working and advocacy across the heritage sector and beyond

Trustees' Report (continued)
For the year ended 31 March 2021

Achievements and performance

a. Key financial performance indicators

We have strengthened our overall financial management since we became a CIO. This is not simply to ensure compliance with all the statutory requirements of such a body but also to help our Trustees and Administrator plan and monitor our activities within a clear financial policy. Such a policy has been agreed by our Trustees and endorsed by our members. This includes a revision of the former association's reserves policy which was to maintain sufficient reserves to maintain three months' normal operations. We now aim to hold in reserve funds equivalent to the average turnover of the preceding three years.

Achieving and maintaining that will be an overall key performance indicator of our financial health. It will be prudent to aim for a year-on-year increase in surplus of 5% to allow for inflation and other costs beyond AHI's control although the impact of Covid-19 has and will have a negative effect on this.

The reserves policy is intended to cover expenditure, including fulfilling our responsibilities as an employer, and to buy time to manage cash flow and expenses in the event of any of the following:

- a downturn in membership income
- a downturn in event income
- a loss on the annual conference
- losses on other activities

We have also developed a forward budgeting régime which allows us to

- Set realistic income and expenditure targets
- compare actual revenue and costs against these targets

In particular, we set performance targets (i.e. achieving a surplus of income over direct costs) for the following:

- subscriptions
- the conference and events
- advertising
- suppliers' directory

These are vital performance indicators that must be designed to achieve the overall target of increasing our annual surplus by at least 5% each year as set out above. However, as we said above, Covid-19 has affected our achieving this in 2020/2021 although rather less than we feared.

Trustees' Report (continued)
For the year ended 31 March 2021

Achievements and performance (continued)

b. Review of activities

Awards Subgroup

The Awards are co-ordinated on behalf of AHI by the Awards sub-group which comprises Bill Bevan (Chair), Ruth Coulthard, Jackie Lee and Jo Scott.

The 2021 Engaging People Awards (sponsored by The Creative Core) were opened for entry in November 2020 and are due to be presented at our annual conference in November 2021.

The Categories are:
- Indoors (sponsored by Nova Dura Ltd)
- Outdoors (sponsored by HDC International)
- Lockdown Response (sponsored by Bright White Ltd)
- Untold Stories (sponsored by AT Creative and Info-Point)
- Community Engagement (sponsored by Anglezarke Dixon Associates and Red Kite Environment
- Temporary Event or Activity (sponsored by Artemis Scotland)
- Young Interpreter (sponsored by Michael Hamish Glen and VisitMôr Ltd)

Professional Development and Training Subgroup

This group is chaired by Philip Ryland.
There is now a total of 14 best practice guidelines, on a range of topics, available to members. A new guide on Diversity and Inclusion was issued in November 2020.

During 2020-2021, three Full Membership applications were received. The process of increasing awareness of the benefits and process of Full Membership continues to result in increasing numbers of applications being received. Not all are approved, however, as we are determined to maintain a high standard of approval.

The AHI Events are co-ordinated by Ruth Coulthard.
During the period April 2020 – March 2021 AHI offered the following training events:

AHI Webinars:
- 21 May 2020 - Interactive exhibits from first principles with Lindsey Clark (MAHI)
- 27 May 2020 - Audience research as part of the interpretive process with Steve Slack (MAHI)
- 2 July 2020 - Covid Safety and Digital Interpretation with Neil Rathbone (Corporate Member)
- 21 July 2020 - Snowdrops, Signatures and Saddles – the Highdown Gardens story-hunt journey with Hamish MacGillivray (AAHI)
- 9 September 2020 - Digital Games for Interpretation with Rob Sherman
- 23 February 2021 - Nature and Us - natural heritage interpretation in 2021 with Susan Cross (FAHI) and Sunita Welch (MAHI).

Online Courses:
- Heritage Interpretation online courses were run by Sarah Oswald (MAHI) during November and December 2020 and again between January and February 2021. These workshops are tailored towards developing the competencies required for Full AHI Membership.

Evaluations completed after the events indicate that participants value the professionalism, skill and experience of the trainers, along with the opportunity to work with participants from a wide range of professional backgrounds and disciplines.

A Writing for Children & Families workshop had been organised for June 2020 but was postponed due to the Covid-19 restrictions.

Achievements and performance (continued)

Online Social Events:
The AHI Virtual Pub opened its doors for one evening each in December, January, February and March providing an informal opportunity for members to share experiences, discuss and debate and generally let their interpretive hair down.

AHI takes every opportunity to seek ideas from members for future training events; this is done via discussions at the annual conference, through feedback from participants at events, by discussions on LinkedIn, and via informal conversations between AHI members and committee Trustees.

Membership Development

Maintaining and enhancing membership numbers and maximising revenues from sponsorship and advertising are important for generating income to fund the work of the Association.

At the end of the 2020-21 membership year there were 389 members of the Association, of whom 16 were Students, 190 were Associates, 56 were Full Members, seven were Fellows, three were Honorary Members, 103 were Corporate Members and 14 were Special Members (Patron, Complementary, Copyright and Reciprocal Memberships where no fee is paid).

In November we launched our new initiative to broaden the diversity of our membership with the offer of a free year's membership for those who are within the 'protected characteristics' of the equality act. We had 17 expressions of interest and 13 new members signed up in the year to March. New members with different backgrounds and perspectives will make AHI a far stronger and more effective organisation for the future, able to better represent the rich natural and cultural heritage of the UK, Ireland and beyond.

In March the committee approved the new AHI Code of Ethics on behalf of the organisation. This has been developed over the last few months and we ran a consultation questionnaire in January. More than 50 people contributed thoughtful and constructive feedback, and a refined version of the code has been produced and adopted. We think this is an important step for us as a profession and I am very grateful to the team who have put this together, led by Carolyn Lloyd Brown FAHI and Bob Jones FAHI.

Marketing & Communications Subgroup

The Marcomms Group is chaired by Damon Mahoney. The group covers general marketing and communications for the Association, its events and activities.

Website: Managed by Damon Mahoney. The website remains an important tool for the Association to promote its activities and events and to provide tools, support and learning opportunities for the membership. In 2020-21 the website had 10,899 page views.

Social Media: All the social channels continue to grow. Combined with the website they form an important channel for marketing and promoting AHI and continue to see significant growth and engagement.

Twitter has grown from 2,657 to over 3,000 followers. The Facebook Page has grown from 1,356 to 2,000 members. The LinkedIn Group now has over 3,000 members.

Journal: The spring edition of the Journal was issued in May 2020 and the winter edition in November 2020. Nicky Temple and Nicolette Evans (Editors), worked alongside Philip Ryland (AHI Trustee), and Neil Morgan (Designer) to deliver the winter edition. Both high quality journals were very well received by the membership.

eNews and eBulletins: AHI sent out three newsletters, 46 bulletins in 2020-21 and numerous social posts notifying members of events and employment or tender opportunities.

Achievements and performance (continued)

Conference Subgroup

AHI's Conference Group Astrid Krumins, Michael Glen, Kev Theaker and Damon Mahoney organised 'Reignite' AHI's first online conference, totalling 3 days across two parts on 11-12 and 24 November 2020.

Hopin provided the platform for the conference and worked extremely well incorporating presentations, round-table discussions, one-to-one networking and Expo Booths. Delegates scored it 'good/excellent' in the online evaluation and were extremely positive about their experience. AHI Trustees were supported by Franco de la Croix-Vaubois from EON [Event Organisers Network], and his team of Luke John Emmett on backstage and IT technical support, and Ben Wayman, Annabelle Parish and Anna Beeton on Help Desk.

The conference themes were:

- Theme 1: Covid-19 Challenges and opportunities for interpretation.
- Theme 2: Black Lives Matter and the response by heritage interpreters.
- Theme 3: A new-found engagement with the natural world? Benefits and challenges of lockdown for interpreters.

Speakers were from a wide range of backgrounds and industries, and this was valued by the delegates in adding to the interest of the conference. The attendees widely engaged with the three themes and delegates enjoyed the chance to submit and see peer films in Part 2.

105 tickets were registered for the conference across all ticket types (including non-paying events team, Trustees, technical support, AGM only, speakers and Expo Booths). There were seven virtual Expo Booths with live interaction between the booth holders and delegates.

There was a good turnout for the AGM with 47 delegates attending. The Hopin platform allowed for the key committee members to be present on-screen, and for all attendees to participate via the chat function (202 AGM chat messages).

Secretariat

Lyn Redknap continued to provide administrative support to AHI which included sustaining AHI's membership, enabling AHI's activities, financial management, supporting projects and helping AHI's Trustees with their work.

c. Investment policy and performance

AHI has a simple investment policy that follows our guiding principle of gaining maximum interest on cash reserves. This has been done by our investing in an immediate-access investment portfolio at our bank.

Financial review

a. 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.

Structure, governance and management

a. Constitution

The Objects for which the charity is established is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

The expression 'interpretation' shall mean the process of communicating to people the significance of a place or object, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The CIO was entered onto the Register of Charities on 21 September 2018.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and appointed under the terms of the constitution.

Management of the Association is vested in its Executive Committee which is responsible for policy, strategy and budgets, along with the overall financial and professional probity of the Association. The Executive Committee meets three or four times each year and communicates extensively by phone, Skype and email. In 2020-21 there were five working groups reporting to the Executive Committee, these being Operations, Marketing and Communications, Awards, Professional Development and Training and Conference.

An Annual General Meeting is held each year. A report of the Association's activities and an account of income and expenditure are presented to Association members. Resolutions are decided by simple majority vote, with those involving amendments to the constitution requiring a two thirds majority. The Trustees may call a Special General Meeting at any time and must call one if requested in writing by at least ten members or one tenth of the membership, whichever is the greatest.

Trustees' Report (continued)
For the year ended 31 March 2021

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

Leadership and management of the Association is provided by its unpaid Executive Committee. Its core activities are carried out by ordinary members or existing members of the Executive Committee who volunteer to take on individual responsibilities or be part of Working Groups. Aside from administration of the Association, journal editors and production and delivery of training events, which are the subject of contracts with private sector organisations, all these core activities are carried out by volunteer members.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Jim Mitchell
Chairman
Date: 30 September 2021

Independent Examiner's Report
For the year ended 31 March 2021

Independent Examiner's Report to the Trustees of Association for Heritage Interpretation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an 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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 22/11/2021

Samuel Ketcher

FCCA

Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

ASSOCIATION FOR HERITAGE INTERPRETATION

Statement of financial activities
For the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Charitable activities:					
Transfer from previous charity		-	-	-	*69,863*
Other charitable activities		37,428	-	37,428	*77,743*
Investments	4	25	-	25	*28*
Other income	5	-	-	-	*25*
Total income		37,453	-	37,453	*147,659*
Expenditure on:					
Charitable activities	6	35,792	-	35,792	*72,505*
Total expenditure		35,792	-	35,792	*72,505*
Net movement in funds		1,661	-	1,661	*75,154*
Reconciliation of funds:					
Total funds brought forward		72,782	2,372	75,154	-
Net movement in funds		1,661	-	1,661	*75,154*
Total funds carried forward		74,443	2,372	76,815	*75,154*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 24 form part of these financial statements.

Balance Sheet
As at 31 March 2021

	Note		2021 £		2020 £
Current assets					
Debtors	11	**543**		*702*	
Cash at bank and in hand		**78,521**		*76,697*	
		79,064		*77,399*	
Creditors: amounts falling due within one year	12	**(2,249)**		*(2,245)*	
Net current assets			**76,815**		*75,154*
Total assets less current liabilities			**76,815**		*75,154*
Total net assets			**76,815**		*75,154*
Charity funds					
Restricted funds	13		**2,372**		*2,372*
Unrestricted funds	13		**74,443**		*72,782*
Total funds			**76,815**		*75,154*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Jim Mitchell
Chair
Date: 30 September 2021

The notes on pages 13 to 24 form part of these financial statements.

Notes to the Financial Statements
For the year ended 31 March 2021

1. General information

Association for Heritage Interpretation is a charitable incorporated organisation registered in England and Wales. The principal office is 25 Recreation Way, Kemsley, Sittingbourne, ME10 2RD.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 Charities SORP (FRS 102) published 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.

Association for Heritage Interpretation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

When preparing the financial statements, management shall make an assessment of the entity's ability to continue as a going concern. Finacial statements shall be prepared on a going conern basis unless management either intends to cease trading, or has no realistic alternative but to do so.

2. Accounting policies (continued)

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Membership income is recognised on receipt of income and is non-refunable.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

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 resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 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.

2.7 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 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 in the Statement of financial activities as a finance cost.

2.8 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.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Accounting policies (continued)

2.10 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 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. 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Subscription and member services	24,228	-	**24,228**	*29,720*
Events	4,430	-	**4,430**	*6,418*
Conference	3,851	-	**3,851**	*31,520*
Advertising and Directory	2,566	-	**2,566**	*4,379*
Awards	2,410	-	**2,410**	*5,706*
Transfer from old charity	-	-	**-**	*69,863*
Total 2021	37,485	-	**37,485**	*147,606*
Total 2020	*145,156*	*2,450*	*147,606*	

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Bank Interest	25	**25**	*28*
Total 2020	*28*	*28*	

Notes to the Financial Statements
For the year ended 31 March 2021

5. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Other income	-	-	*25*
Total 2020	*25*	*25*	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Subscriptions and member services	12,885	-	**12,885**	*15,316*
Training and events	1,759	-	**1,759**	*6,299*
Conference	14,718	-	**14,718**	*37,345*
Advertising and directory	5,214	-	**5,214**	*6,169*
Awards	1,216	-	**1,216**	*7,376*
Total 2021	35,792	-	**35,792**	*72,505*
Total 2020	*72,427*	*78*	*72,505*	

Notes to the Financial Statements
For the year ended 31 March 2021

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Subscriptions and member services	-	12,885	**12,885**	*15,316*
Training and events	1,447	312	**1,759**	*6,299*
Conference	3,677	11,041	**14,718**	*37,345*
Advertising and directory	-	5,214	**5,214**	*6,169*
Awards	-	1,216	**1,216**	*7,376*
Total 2021	5,124	30,668	**35,792**	*72,505*
Total 2020	*36,213*	*36,292*	*72,505*	

Analysis of direct costs

	Training and events 2021 £	Conference 2021 £	Awards 2021 £	Total funds 2021 £	*Total funds 2020 £*
Training and events	1,447	-	-	**1,447**	*5,827*
Conference	-	3,677	-	**3,677**	*24,279*
Awards	-	-	-	**-**	*6,107*
Total 2021	1,447	3,677	-	**5,124**	*36,213*
Total 2020	*5,827*	*24,279*	*6,107*	*36,213*	

Notes to the Financial Statements
For the year ended 31 March 2021

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Subscriptions and member services 2021 £	Training and events 2021 £	Conference 2021 £	Advertising and directory 2021 £
Staff costs	6,416	153	5,499	2,597
Bank and credit card charges	235	6	202	95
Printing, postage and stationery	82	2	70	33
Computer expenses	1,202	29	1,030	487
Insurance and other costs	141	3	121	57
Journal costs	4,002	95	3,430	1,620
Governance costs	807	24	689	325
Total 2021	12,885	312	11,041	5,214
Total 2020	*36,292*	*378*	*10,460*	*4,939*

	Awards 2021 £	Total funds 2021 £	*Total funds 2020 £*
Staff costs	611	**15,276**	*14,981*
Bank and credit card charges	22	**560**	*1,056*
Printing, postage and stationery	8	**195**	*1,382*
Computer expenses	114	**2,862**	*2,553*
Insurance and other costs	13	**335**	*346*
Journal costs	381	**9,528**	*8,735*
Governance costs	67	**1,912**	*7,239*
Total 2021	1,216	**30,668**	*36,292*
Total 2020	*1,016*	*36,292*	

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £750 *(2020 - £750)*, and other services of £750 *(2020 - £750)*.

Notes to the Financial Statements
For the year ended 31 March 2021

9. Staff costs

	2021 £	2020 £
Wages and salaries	14,846	14,560
Contribution to defined contribution pension schemes	430	421
	15,276	14,981

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Administration	1	1

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

Notes to the Financial Statements
For the year ended 31 March 2021

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, expenses totalling £270 relate to costs incurred in organising the 2020 virtual conference by three Trustees and reimbursed expenses relating to the purchase of gifts for conference organisers and helpers of £34.95 (2020 - £6,043).

11. Debtors

	2021 £	*2020* *£*
Due within one year		
Trade debtors	**267**	*340*
Prepayments and accrued income	**276**	*362*
	543	*702*

12. Creditors: Amounts falling due within one year

	2021 £	*2020* *£*
Other creditors	-	*52*
Accruals and deferred income	**2,249**	*2,193*
	2,249	*2,245*

	2021 £	*2020* *£*
Deferred income at 1 April 2020	**692**	-
Resources deferred during the year	**749**	*692*
Amounts released from previous periods	**(692)**	-
	749	*692*

Deferred income relates to directory income received in advance.

Notes to the Financial Statements
For the year ended 31 March 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Designated Funds	3,879	2,410	-	6,289
General funds				
General funds	68,903	35,043	(35,792)	68,154
Total Unrestricted funds	72,782	37,453	(35,792)	74,443
Restricted funds				
Events - Wales	2,372	-	-	2,372
Total of funds	75,154	37,453	(35,792)	76,815

Notes to the Financial Statements
For the year ended 31 March 2021

13. Statement of funds (continued)

Statement of funds - prior year

	Income £	*Expenditure* £	*Balance at 31 March 2020* £
Unrestricted funds			
Designated funds			
Designated Funds - all funds	*9,986*	*(6,107)*	*3,879*
General funds			
General funds	*135,223*	*(66,320)*	*68,903*
Total Unrestricted funds	*-*	*(72,427)*	*72,782*
Restricted funds			
Events - Wales	*2,450*	*(78)*	*2,372*
Total of funds	*2,450*	*(72,505)*	*75,154*

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	**Income** £	**Expenditure** £	**Balance at 31 March 2021** £
Designated funds	**3,879**	**2,410**	**-**	**6,289**
General funds	**68,903**	**35,043**	**(35,792)**	**68,154**
Restricted funds	**2,372**	**-**	**-**	**2,372**
	75,154	**37,453**	**(35,792)**	**76,815**

Notes to the Financial Statements
For the year ended 31 March 2021

14. Summary of funds (continued)

Summary of funds - prior year

	Income £	*Expenditure* £	*Balance at 31 March 2020* £
Designated funds	*9,986*	*(6,107)*	*3,879*
General funds	*135,223*	*(66,320)*	*68,903*
Restricted funds	*2,450*	*(78)*	*2,372*
	147,659	*(72,505)*	*75,154*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	**Restricted funds 2021** £	**Total funds 2021** £
Tangible fixed assets	(2,372)	2,372	-
Current assets	79,064	-	**79,064**
Creditors due within one year	(2,249)	-	**(2,249)**
Total	74,443	2,372	**76,815**

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £430 (2020 - £421).

17. Related party transactions

There were no related party transactions during the year (2020 - £Nil).