

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
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ASSOCIATION FOR HERITAGE INTERPRETATION

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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

ASSOCIATION FOR HERITAGE INTERPRETATION

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.

ASSOCIATION FOR HERITAGE INTERPRETATION


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 Moráfon
Date:


14.10.22

ASSOCIATION FOR HERITAGE INTERPRETATION

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

ASSOCIATION FOR HERITAGE INTERPRETATION

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

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 AHl'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.

ASSOCIATION FOR HERITAGE INTERPRETATION

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

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

ASSOCIATION FOR HERITAGE INTERPRETATION

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

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.

ASSOCIATION FOR HERITAGE INTERPRETATION

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

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.

ASSOCIATION FOR HERITAGE INTERPRETATION

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

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.

ASSOCIATION FOR HERITAGE INTERPRETATION

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.

ASSOCIATION FOR HERITAGE INTERPRETATION

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 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 Moráfon
(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:



Samuel Ketcher

Dated: 19 October 2022

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 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.


ASSOCIATION FOR HERITAGE INTERPRETATION

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
		<u>87,104</u>	<u>79,064</u>
Creditors: amounts falling due within one year	11	(2,536)	(2,249)
Net current assets		<u>84,568</u>	<u>76,815</u>
Total net assets		<u><u>84,568</u></u>	<u><u>76,815</u></u>
Charity funds			
Restricted funds	12	2,372	2,372
Unrestricted funds	12	82,196	74,443
Total funds		<u><u>84,568</u></u>	<u><u>76,815</u></u>

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.

ASSOCIATION FOR HERITAGE INTERPRETATION

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. 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.

ASSOCIATION FOR HERITAGE INTERPRETATION

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

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-refundable.

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.

ASSOCIATION FOR HERITAGE INTERPRETATION

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

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.

ASSOCIATION FOR HERITAGE INTERPRETATION

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

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
	<u>49,706</u>	<u>49,706</u>	<u>37,428</u>
<i>Total 2021</i>	<u>37,428</u>	<u>37,428</u>	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank Interest	9	9	25
	<u>25</u>	<u>25</u>	
<i>Total 2021</i>	<u>25</u>	<u>25</u>	

ASSOCIATION FOR HERITAGE INTERPRETATION

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
<i>Total 2021</i>	<i>35,792</i>	<i>35,792</i>	

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
<i>Total 2021</i>	<i>5,124</i>	<i>30,668</i>	<i>35,792</i>	

ASSOCIATION FOR HERITAGE INTERPRETATION

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
<i>Total 2021</i>	<i>1,447</i>	<i>3,677</i>	<i>-</i>	<i>5,124</i>	

Analysis of support costs

	Subscription s 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
<i>Total 2021</i>	<i>12,885</i>	<i>312</i>	<i>11,041</i>	<i>5,214</i>

ASSOCIATION FOR HERITAGE INTERPRETATION

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
<i>Total 2021</i>	<i>1,216</i>	<i>30,668</i>	

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

ASSOCIATION FOR HERITAGE INTERPRETATION

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

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
	<u>1,015</u>	<u>543</u>

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,536</u>	<u>2,249</u>
	2022 £	2021 £
Deferred income at 1 April 2021	749	692
Resources deferred during the year	736	749
Amounts released from previous periods	(749)	(692)
	<u>736</u>	<u>749</u>

Deferred income relates to directory income received in advance.

ASSOCIATION FOR HERITAGE INTERPRETATION

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

ASSOCIATION FOR HERITAGE INTERPRETATION

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	<u>72,782</u>	<u>37,453</u>	<u>(35,792)</u>	<u>74,443</u>
Restricted funds				
Events - Wales	2,372	-	-	2,372
Total of funds	<u>75,154</u>	<u>37,453</u>	<u>(35,792)</u>	<u>76,815</u>

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
	<u>76,815</u>	<u>49,715</u>	<u>(41,962)</u>	<u>84,568</u>

ASSOCIATION FOR HERITAGE INTERPRETATION

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
	<u>75,154</u>	<u>37,453</u>	<u>(35,792)</u>	<u>76,815</u>

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	<u>82,196</u>	<u>2,372</u>	<u>84,568</u>

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)