

# COMMONWEALTH HERITAGE FORUM

England & Wales · Charity number 1183762

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-06-06

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 12 Devonshire Street  
London  
W1G 7AB

**Phone** 02072459888

**Email** [admin@commonwealthheritage.org](mailto:admin@commonwealthheritage.org)

**Website** [www.commonwealthheritage.org](http://www.commonwealthheritage.org)

## Activities

---

**Objects:** THE OBJECTS OF THE CIO ARE TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CONSERVATION, PROTECTION AND PRESERVATION OF SITES AND BUILDINGS OF CULTURAL AND/OR HISTORICAL SIGNIFICANCE.

**Activities:** The Commonwealth Heritage Forum is a membership organisation open to all interested in the shared built heritage of the Commonwealth. By sharing expertise, best practice and technical solutions to common conservation problems, we can help disadvantaged communities find creative solutions for heritage at risk, urban regeneration, skills development, education and youth training.

## Classification

---

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

## Geography

---

- Akrotiri
- Anguilla
- Antarctica
- Antigua And Barbuda
- Australia
- Bangladesh
- Barbados
- Belize
- Bermuda
- Botswana
- British Indian Ocean Territory
- British Virgin Islands
- Brunei
- Burma
- Canada
- Cayman Islands
- Cocos (KEELING) ISLANDS
- Cook Islands
- Cyprus
- Dominica
- Eswatini
- Falkland Islands
- Fiji
- Ghana
- Gibraltar
- Grenada
- Guernsey
- Guyana
- Hong Kong
- India
- Ireland
- Isle Of Man
- Jamaica
- Jersey

- Kenya
- Kiribati
- Kuwait
- Lesotho
- Malawi
- Malaysia
- Maldives
- Malta
- Mauritius
- Micronesia
- Montserrat
- Mozambique
- Namibia
- Nauru
- New Zealand
- Nigeria
- Niue
- Norfolk Island
- Northern Ireland
- Pakistan
- Papua New Guinea
- Pitcairn, Henderson, Ducie And Oeno Islands
- Qatar
- Rwanda
- Saint Helena
- Saint Vincent
- Samoa
- Scotland
- Seychelles
- Sierra Leone
- Singapore
- Solomon Islands
- South Africa
- South Georgia And South Sandwich Islands
- South Sudan

- Sri Lanka
- St Kitts And Nevis
- St Lucia
- Sudan
- Tanzania
- The Bahamas
- The Gambia
- Tonga
- Trinidad And Tobago
- Turks And Caicos Islands
- Tuvalu
- Uganda
- United Arab Emirates
- United States
- Vanuatu
- Zambia
- Zimbabwe
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,031,881	£1,097,920	£56,327	0
2024-03-31	£217,465	£542,304	-	-
2023-03-31	£716,873	£372,378	£404,608	0
2022-03-31	£82,100	£32,528	-	-
2021-03-31	£10,480	£2,514	-	-

## Trustees

Name	Role	Appointed
Dr Tara Inniss		2023-03-15
Francis Hugh Cornwallis Maude		2018-09-12
Karin Taylor		2022-05-31
Kelvin Ang		2023-03-15
Lucy Fiona Denton		2018-09-12
Nicolette Annabelle Clare Duckham		2018-09-12
Prince Henry Ajene		2022-03-02
Rachel Tranter-Needham		2020-02-17
Robert John Edward kerr		2020-02-17
Rowenna Wood		2018-09-12
Thomas Peregrine Bryant		2018-09-12

**COMMONWEALTH HERITAGE FORUM**

England & Wales - Charity number 1183762

---

# Accounts

---

**COMMONWEALTH HERITAGE FORUM**

**Charity Commission Registered No. 1183762**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**COMMONWEALTH HERITAGE FORUM**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**CONTENTS**

Pages

1	Reference and Administration Details
2 - 10	Trustees' Annual Report
11 - 14	Independent Auditor's Report
15	Statement of Financial Activities
16	Balance Sheet
17	Statement of Cash Flows
18 - 24	Notes to the Financial Statements

**COMMONWEALTH HERITAGE FORUM**  
**(Charity Commission Registered No.: 1183762)**  
**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATION DETAILS**

**PRINCIPAL OFFICE**

12 Devonshire Street  
London  
W1G 7AB

**CHARITY NUMBER**

1183762

**Patron**

H.E. Sir Rodney Williams KCMG

The Trustees who served during the year, together with their original dates of appointment, were as follows:

- Prince Henry Ajene, Trustee — appointed 2 March 2022
- Kelvin Ang, Trustee — appointed 15 March 2023
- Thomas Peregrine Bryant, Trustee — appointed 12 September 2018
- Lucy Fiona Denton, Trustee — appointed 12 September 2018
- Nicolette Annabelle Clare Duckham, Trustee — appointed 12 September 2018
- Dr Tara Inniss, Trustee — appointed 15 March 2023
- Robert John Edward Kerr, Trustee — appointed 17 February 2020
- Francis Hugh Cornwallis Maude (Chair), Trustee — appointed 12 September 2018
- Karin Taylor, Trustee — appointed 31 May 2022
- Rachel Tranter-Needham, Trustee — appointed 17 February 2020
- Rowenna Wood (Malone), Trustee — appointed 12 September 2018

Dr Louise Cooke also served as a Trustee during the reporting year and is updating her trusteeship details with the UK Charity Commission.

Details regarding Trustee renewals and terms of service during the year are provided in the Governance section of this report.

The appointed auditor for the year is WBG (Audit) Limited.

## **COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

### **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

...(cont'd)

The Trustees present their report and the unaudited financial statements of the Charitable Incorporated Organisation (CIO) for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Commonwealth Heritage Forum is governed by its Constitution, adopted on formation in 2019. Trustees are appointed for fixed three-year terms, renewable in accordance with the Constitution. During the year, several Trustees renewed their terms, strengthening continuity at a time of programme expansion; the Board also welcomed a new Training and Skills Trustee, Dr. Louise Cook.

The Forum's operational work continues to be delivered by a small but highly skilled team of part-time consultants, covering executive leadership, project development, training and skills, communications, and finance and operations. The consultant team was renewed until May 2025, with an inflationary adjustment.

Governance oversight is supported by the International Advisory Committee (IAC), a distinguished group of heritage professionals and specialists from across the Commonwealth. During the year, the IAC expanded with several new members and continued to provide guidance on programme development. Trustees noted the need to strengthen engagement and agreed that Heritage Champions — local heritage and skills training coordinators funded by CHF in key regions — would be invited to attend future IAC meetings. A new practice was introduced to distribute bi-monthly project pipeline updates to the IAC, ensuring earlier visibility of emerging initiatives.

Trustees regularly review conflicts of interest. Several Trustees noted professional involvements in regions where CHF operates, including Antigua, St Helena, and Guyana. These were recorded in the conflict register and managed appropriately; no conflict affected the decision-making of the charity.

The Trustees continued to identify and mitigate operational and financial risks. Cross-border banking delays, fluctuations in partner capacity, and withdrawal of expected funding from external bodies (such as USAID) created challenges which the consultant team worked diligently to resolve. New CAF Bank "Gold" accounts were created to improve segregation of restricted funds. Revised health and safety procedures were introduced, with mandatory on-site inductions at all training programmes. The charity also strengthened its reliance on Memoranda of Understanding (MoUs) with overseas partners to ensure clarity around responsibilities, timelines and co-funding arrangements.

## **COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

### **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

...(cont'd)

The Trustees are responsible for identifying and managing the principal risks faced by the charity. Key risks and mitigations are reviewed periodically and inform Trustees' decision-making on programme delivery, financial controls, and operational capacity. Where projects are delivered internationally, the Trustees consider risks including partner due diligence, safeguarding, travel and security, delivery timelines, and financial controls around grant disbursements. The charity maintains proportionate controls to reduce exposure to error or misuse of funds, including segregation of duties in payment processing, trustee oversight of bank access and approvals, and documented approvals for material grant payments.

#### **OBJECTIVES AND ACTIVITIES**

The objectives of the Commonwealth Heritage Forum are to advance education in the conservation, promotion and preservation of culturally significant buildings and sites across the Commonwealth. The charity fulfils these objectives primarily through training programmes, conservation projects, advisory support, heritage skills development, academic partnerships and the dissemination of knowledge through lectures, publications and digital resources.

##### **Grant-making and partner delivery policy**

The charity advances its goals primarily through grant-funded projects delivered with trusted local and institutional partners. Grant awards are made to organisations and individuals whose proposed work directly supports the charity's charitable purposes and demonstrates appropriate safeguarding, delivery capability and value for money. Grant funding is typically released in tranches linked to agreed milestones and reporting requirements. The Chairman and Consultant CEO, along with the Trustees, maintain oversight through written approvals for disbursements, review of project updates and deliverables and follow-up where clarification or additional evidence is required. The charity's approach is to support high-impact, practical heritage skills and capacity- building work while maintaining proportionate controls for a charity of our size and operating footprint.

The Trustees confirm that the Charity Commission's guidance on public benefit has informed the planning and delivery of all activities during the year

##### **Aims for the coming year (short term)**

In the next 12 months, the charity's priorities are to:

- Deliver the next cycle of Commonwealth Heritage Skills Training Programme activity, with a continued focus on practical skills transfer and local capacity building.
- Strengthen programme monitoring and evaluation, including clearer documentation of outputs, outcomes and learning across projects.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

...(cont'd)

- Improve operational resilience by refining policies, systems and internal controls appropriate for a large charity.
- Deepen engagement with partners and stakeholders to identify priority regions and project opportunities aligned with the charity's charitable objectives.

#### **Aims over the next 3–5 years (long term)**

Over the medium term, the charity aims to:

- Build a sustainable programme model that supports recurring training cohorts and long-term partner capability.
- Develop a stronger evidence base for impact, including longitudinal tracking where appropriate, to support future fundraising and programme design.
- Diversify income sources across trusts, foundations, institutional funding, and philanthropic support to reduce reliance on any single funding stream.
- Strengthen organisational maturity, including governance, risk management, and operating procedures, to support continued growth and delivery in complex environments.

#### **ACHIEVEMENT AND PERFORMANCE**

The 2024–25 year saw significant progress in delivering the Queen Elizabeth II Platinum Jubilee Commonwealth Heritage Skills Training Programme. Work was undertaken in more than twenty countries across Africa, Asia, the Caribbean and the Pacific. Under the thematic structure used in this report, the principal achievements are summarised as follows.

- **Training and Skills Programmes**

Training and skills development remained at the heart of CHF's mission, with in-country programmes delivered across several Commonwealth regions.

In **Sierra Leone**, the Forum facilitated advanced training in timber conservation on a historic Krio board house in Freetown, accompanied by follow-on work completed by trainees. The arrival of EWAP-funded equipment enabled the University of Sierra Leone to commence digital 3D documentation training with CyArk. Planning also advanced for ironwork conservation training at Old Fourah Bay College, with a specialist trainer appointed for delivery in 2025. Discussions continued regarding a later phase of work focusing on the conservation of war memorial railings in partnership with the Commonwealth War Graves Commission.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

...(cont'd)

In **Antigua and Barbuda**, the Forum deepened relationships with local institutions following a successful two-week programme on lime, stone and metalwork skills in St John's. A new MoU is being prepared with the Harrison Centre to establish a long-term training hub on the island. Further training is being developed to support conservation of the boundary walls and tombs at St John's Cathedral, alongside the creation of a heritage trail in the town.

In **Pakistan**, CHF worked closely with CROM Lahore to refine a major training course in Mughal fresco conservation. The programme, to be delivered in two sessions to avoid the hot season, will focus on frescoes at the Civil Secretariat in Lahore. Parallel discussions were held with military and heritage authorities regarding training opportunities linked to the restoration of significant military sites on the North-West Frontier.

In **Somaliland**, CHF delivered a hands-on programme at Berbera Museum. The work involved the conservation of an Ottoman-era structure, encompassing lime mortar production, roof reconstruction, plaster removal, stone rebuilding, and lectures for local engineering students. The training generated strong local engagement and laid the groundwork for a second phase of activity.

In **Jordan**, CHF supported a two-week heritage documentation programme through the Council for British Research in the Levant (CBRL). Participants, including municipal staff and early-career architects, received training in manual recording, field assessment and heritage frameworks at sites in Amman, Jerash, As-Salt and Madaba.

In **India**, the Forum progressed skills development with partners in Kolkata and West Bengal. Owing to challenges with the custodians of South Park Street Cemetery, CHF and architect Neeta Das identified an alternative site for training in lime and metalwork conservation. The Forum continued its advisory work with the West Bengal State Council on their Centre of Excellence for heritage preservation, contributing to standards-setting and curriculum development.

In **Bangladesh**, CHF explored co-funding the completion of conservation works at the Colombo Sahib's tomb in Dhaka, delivered by an experienced local conservation architect. The project offers potential for the development of training materials and digital documentation resources.

In **Kenya**, engagement with the National Museums of Kenya and Book Bunk continued around the conservation needs of Fort Jesus World Heritage Site and the Macmillan Library. CHF also deepened collaboration with the Commonwealth War Graves Commission to support skills development around war memorials in Nairobi, Mombasa and neighbouring regions.

The Forum appointed its first **Heritage Training Champion** in the Pacific, based with the Fiji National Trust. Additional roles in Sierra Leone, Kenya and Guyana continued to be developed. Across all regions, CHF sought to embed heritage capacity more firmly in local institutions.

The Forum's flagship **Summer School**, delivered with City & Guilds in London, again proved highly successful, with participants from across the Commonwealth. Applications for the 2025 programme exceeded one hundred, demonstrating a significant appetite for accessible heritage skills training. Early planning also began for a 2026 Summer School in Singapore.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

...(cont'd)

- **Conservation and Heritage Projects**

In addition to formal training programmes, CHF supported a series of significant heritage conservation initiatives.

In **Guyana**, work on the Conservation Management Plan (CMP) for the historic core of Georgetown advanced substantially. Draft outputs were discussed at a senior level, including at the Commonwealth Heads of Government Meeting. The King's Foundation also prepared a complementary planning study.

In **St Helena**, CHF progressed its partnership with the St Helena Government and National Trust. A draft MoU was prepared, and work began on design guides to assist local owners. A pro bono team led by Peregrine Bryant commenced work on the CMP for Jamestown, with field visits scheduled in early 2025 and a final report expected in the summer.

In **Somaliland**, the Forum's conservation work at Berbera Museum required deep technical engagement. The project addressed termite damage, collapsing stone walls, and loss of original fabric, while reintroducing traditional lime-based construction techniques. The programme strengthened local conservation capacity and highlighted the significance of Berbera's Ottoman and British-period buildings.

In **Pakistan**, CHF worked with partners on the conservation of important military and funerary heritage, including the Malakand cemetery. CHF also provided guidance on the relocation and conservation of the Relief of Chitral Memorial column and the repair and restoration of Mastuj Fort, as well as exploring training opportunities for army personnel and local communities.

In **India**, CHF continued to advise on cemetery conservation and considered support for the restoration of historic buildings at the Botanic Gardens in Kolkata.

In **Kenya**, the Forum explored emergency conservation work at Fort Jesus and offered technical guidance on interim solutions for the Macmillan Library. A wider MoU covering Kenya, Pakistan and other regions was finalised with the Commonwealth War Graves Commission.

In **Malawi**, discussions were held with the British Council around a potential programme in stonework and joinery for local artisans.

Early project scoping continued in **Barbados, Jamaica, Fiji, Sri Lanka, and Ghana**, with particular potential emerging around school-based heritage projects and community-led conservation.

- **Partnerships**

The charity strengthened several strategic partnerships during the year. MoUs were signed with the Commonwealth War Graves Commission and with CROM Lahore. Agreements with the Harrison Centre in Antigua, the Government of St Helena, the National Museums of Kenya, the Council for British Research in the Levant and the World Monuments Fund remained under active negotiation and are expected to be completed in the coming period.

In addition, CHF continued to work closely with BACSA on conservation work in South Asia and with the British Council on emerging projects in Malawi and eastern Africa. The Forum also collaborated with universities including York, West Dean, NUS Singapore, and the University of Sierra Leone. Engagement with the Vinehill Trust remained central to the charity's ability to deliver training across

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

...(cont'd)

the Commonwealth.

- **Communications and Outreach**

The charity invested in expanding its communications and public engagement activities. A refreshed website featuring updated photography, new articles and an expanded supporters' section was launched during the year. An interactive map illustrating CHF's project footprint across the Commonwealth was completed at the end of 2024.

The Forum delivered another successful lecture series, this time focusing on cast iron across the Commonwealth, with six recorded talks added to the website. A subsequent series on "Heritage at Risk" was delivered in late 2024 and early 2025. A new CHF brochure is in development.

Regular newsletters featured reports from Mumbai, Singapore, Sierra Leone, Kolkata and other regions, and highlighted emerging heritage debates such as Tropical Modernism. The charity's annual reception, held at Space House in London, was attended by High Commissioners from several Commonwealth countries and served as an opportunity to present project outcomes in a visually engaging manner.

- **International Advisory Committee**

The IAC continued to offer guidance across CHF's programme portfolio. Several new members joined during the year, and steps were agreed to improve information flow, including the introduction of a project pipeline briefing circulated in months when the Board does not meet. Heritage Champions will also begin participating in IAC meetings. Attendance challenges were discussed, and Trustees requested a review of the Terms of Reference to ensure clarity of expectations.

- **Programme Development and Pipeline**

The Forum made significant progress in planning future programmes. A new Small Projects Scheme will launch in April 2025, offering grants of up to £100,000 to support targeted heritage initiatives across the Commonwealth. The CEO's forward strategy also outlines a programme of major delivery commitments for 2025, including CMP publication in Guyana, fieldwork in St Helena, advanced training in Pakistan and Somaliland, completion of conservation works in Bangladesh, and expansion of training posts in the UK and Commonwealth regions.

CHF is also preparing for the 2026 Commonwealth Heads of Government Meeting in Antigua, where it hopes to present its training and conservation achievements on the island, including work related to Government House and the St John's Heritage Trail.

The CHF achieved official accreditation as a Commonwealth body in mid-2025.

**COMMONWEALTH HERITAGE FORUM****(Charity Commission Registered No.: 1183762)****TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

...(cont'd)

**FINANCIAL REVIEW**

The charity's total income for the year amounted to £1,031,881, comprising principally funding from The Vinehill Trust and grants from international partners, together with unrestricted donations, membership contributions and bank interest.

Expenditure during the year totalled £1,097,920, reflecting significant investment in training programmes, conservation projects, consultant support, travel and operational costs associated with international delivery. Several multi-year grants, particularly those from The Vinehill Trust, continued to underpin the charity's work.

**Principal funding sources**

The charity's activities during the year were primarily funded through trusts, grant-making initiatives and government funding. The principal sources of funding included:

- **The Vinehill Trust:** provided core funding to support CHF programmes across the Commonwealth, enabling the delivery of heritage skills training courses that reached hundreds of trainees internationally.
- **Foreign, Commonwealth & Development Office (FCDO):** funded a grant that enabled CHF, working with Simpson & Brown, to complete a Conservation Management Plan (CMP) for the historic Kolkata Docks regeneration project.
- **Oxford Brookes University / Endangered Wooden Architecture Programme (EWAP):** provided funding to facilitate heritage skills training and digital documentation of the Krio Board Houses in Sierra Leone, delivered in collaboration with staff and students from the University of Sierra Leone.

The Trustees are grateful for this support, which enables the charity to deliver skills training, capacity building and related heritage activity aligned with its charitable objectives.

**Reserves policy**

The Trustees maintain a reserves policy to ensure that the charity can meet its obligations as they fall due and manage short-term fluctuations in income and expenditure. Reserves are defined as unrestricted funds available for general use (excluding restricted funds held for specific purposes). The Trustees' current policy is to hold unrestricted reserves broadly equivalent to two months of core operating expenditure to provide continuity of operations and an appropriate buffer for risk and cash flow.

The charity recorded restricted funds of £47,539 and unrestricted funds of £8,788 at the year end, with total funds carried forward of £56,327. Cash at bank at 31 March 2025 amounted to £82,505. Where reserves are below the policy level, the Trustees' intention is to build reserves over time through prudent budgeting, active fundraising and careful management of commitments. Where reserves exceed the policy level, the Trustees will consider the appropriate use of funds to further the charity's objects while maintaining adequate financial resilience.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

...(cont'd)

#### FUTURE DEVELOPMENTS

The Forum expects to deepen and expand its training and conservation work in 2025–

26. Delivery will focus on advanced skills training in Sierra Leone, Pakistan, Somaliland and India; preparation of Conservation Management Plans in Guyana and St Helena; and the development of heritage training hubs in Singapore, Sierra Leone, Pakistan and Antigua. The Forum will also continue to support the Centre of Excellence in West Bengal and explore new work in Malawi, Barbados, Jamaica and Fiji.

The charity has redeployed the former capital allocation for the stalled Christ Church Cathedral, New Zealand to alternative heritage sites within the Commonwealth following agreement with the Vinehill Trust. Plans to expand the scholarship and fellowship pathways, including carousel apprenticeships in the United Kingdom, continue to be developed.

The partnership with City & Guilds and other institutions will underpin the 2025 and 2026 Summer Schools, and the Forum will continue to build internal administrative capacity to support growing programme needs. The organisation is preparing for a significant presence at CHOGM 2026 in Antigua. Finally, a revised expense reimbursement policy will go into effect in early 2026.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual 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, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and apply them consistently.
- observe the methods and principles set out in the Charities SORP (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity's website and for the financial information included on it. Legislation in the United Kingdom governing the preparation and

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

dissemination of financial statements may differ from legislation in other jurisdictions.

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

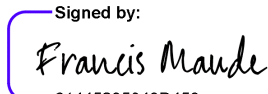
**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

...(cont'd)

Each of the Trustees has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. So far as each Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware.

**Approved by the Trustees on 19 February 2026 | 16:38:35 GMT Signed on behalf of the Board:**

Signed by:



61445295843D453...

**Francis Maude**

Chair

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF**  
**COMMONWEALTH HERITAGE FORUM**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Opinion**

We have audited the financial statements of Commonwealth Heritage Forum (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the Trustees' Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
COMMONWEALTH HERITAGE FORUM  
FOR THE YEAR ENDED 31 MARCH 2025**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
COMMONWEALTH HERITAGE FORUM  
FOR THE YEAR ENDED 31 MARCH 2025**

non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations.  
We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Charities Act 2011. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;
- Posting inappropriate journal entries to increase revenue.

**Audit response to the risks identified;**

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management and trustees concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance; and
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and, evaluating business rationale of any significant transactions that are unusual or outside the normal course of business.

Review of journal entries included, but was not limited to, the following areas:

- Creditors; and
- Expenditure.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

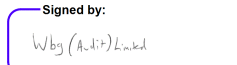
**Other Matters**

The prior year financial statements and comparative figures for the year ended 31 March 2024 are unaudited.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
COMMONWEALTH HERITAGE FORUM  
FOR THE YEAR ENDED 31 MARCH 2025**

**Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:  
  
142BED1F16784DD...

**Wbg (Audit) Limited**

Date: 19 February 2026 | 15:14:01 GMT

*168 Bath Street, Glasgow, G2 4TP*

*Wbg (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.*

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating Income and Expenditure Account) FOR THE YEAR ENDED  
31 MARCH 2025**

		Unrestricted	Restricted	2025	Unrestricted	Restricted	Total as restated 2024
		£	£	£	£	£	£
<b>INCOME FROM:</b>							
Donations and legacies	2	412	-	412	439	-	439
Charitable activities	3	-	1,029,449	1,029,449	-	209,000	209,000
Investments	4	1,406	614	2,020	7,476	550	8,026
<b>TOTAL INCOME</b>		<b>1,818</b>	<b>1,030,063</b>	<b>1,031,881</b>	<b>7,915</b>	<b>209,550</b>	<b>217,465</b>
<b>EXPENDITURE ON:</b>							
Charitable activities	5	15,621	1,082,299	1,097,920	1,153	624,334	625,487
<b>TOTAL EXPENDITURE</b>		<b>15,621</b>	<b>1,082,299</b>	<b>1,097,920</b>	<b>1,153</b>	<b>624,334</b>	<b>625,487</b>
<b>Net Income/(expenditure)</b>		<b>(13,803)</b>	<b>(52,236)</b>	<b>(66,039)</b>	<b>6,762</b>	<b>(414,784)</b>	<b>(408,022)</b>
Transfers between funds	15	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(13,803)</b>	<b>(52,236)</b>	<b>(66,039)</b>	<b>6,762</b>	<b>(414,784)</b>	<b>(408,022)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward	15	22,590	99,776	122,366	15,828	514,560	530,388
<b>Total funds carried forward</b>	<b>15</b>	<b>8,787</b>	<b>47,540</b>	<b>56,327</b>	<b>22,590</b>	<b>99,776</b>	<b>122,366</b>

All income and expenditure derives from continuing activities.

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

The notes on pages 18 to 24 form part of these financial statements.

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**BALANCE SHEET  
AS AT 31 MARCH 2025**

	<b>2025</b>		<b>2024</b>	
	£	£	<b>As restated</b>	£
<b>CURRENT ASSETS</b>				
Cash at bank and in hand		82,505	205,533	
		_____	_____	
		82,505	205,533	
<b>LIABILITIES</b>				
Creditors : Amounts falling due within one year	12	(26,178)	(83,167)	
		_____	_____	
<b>NET CURRENT ASSETS</b>		56,327		122,366
		_____		_____
<b>NET ASSETS</b>		56,327		122,366
		=====		=====
<b>CHARITY FUNDS:</b>				
Unrestricted Funds - General	14	8,788		22,590
Restricted Funds	14	47,539		99,776
		_____		_____
	14	56,327		122,366
		=====		=====

The Charity moved from receipts and payments basis to the accruals basis in the year as they are now classified as a large charity. The comparative information has been restated to reflect this change.

The financial statements were approved by the Trustees on..... 2026 and signed on their behalf by:

Signed by:  
  
 Francis Maude  
 Trustee

The notes on pages 18 to 24 form part of these financial statements.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
<b>Net cash flow from operating activities</b>		(125,048)	(332,881)
<b>Cash flow from investing activities</b>			
Interest received	4	2,020	8,026
Net increase in cash and cash equivalents in the year		(123,029)	(324,855)
Cash and cash equivalents at the beginning of the year		205,533	530,388
<b>Cash and cash equivalents at the end of the year</b>		82,505	205,533
Reconciliation of net income to net cash flow from operating activities		<b>2025</b> £	<b>2024</b> £
Net income for the year		(66,039)	(408,022)
Interest receivable	4	(2,020)	(8,026)
Increase/(Decrease) in creditors		(56,988)	83,167
<b>Net cash flow from operating activities</b>		(125,048)	(332,881)
Cash and cash equivalents consist of:		<b>2025</b> £	<b>2024</b> £
Cash at bank and in hand		82,505	205,533
<b>Total cash and cash equivalents</b>		82,505	205,533

The notes on pages 18 to 24 form part of these financial statements.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES

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

Commonwealth Heritage Forum is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The principal office is given in the Reference and Administration details on page 1.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity's functional currency is Sterling. Figures are presented rounded to the nearest £.

The Charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern and financial statements are prepared under the historical cost convention.

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

##### b) **Funds structure**

The charitable funds of the charity comprise of restricted and unrestricted balances. Where there is a legal restriction on the purpose to which a receipt may be applied, the fund is classified in the accounts as a restricted fund. All unrestricted funds can be spent at the Trustees' discretion. Designated funds are unrestricted funds set aside by the trustees for specific purposes. The Charity has no endowment funds.

##### c) **Income recognition**

Items of income are recognised in the financial statements when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

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

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

Costs of raising funds comprises the costs associated with attracting voluntary income.

Expenditure on charitable activities comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries.

Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned on the basis of staff time.

##### e) **Charitable activities**

Expenditure on activities which are for the ongoing benefit of recipients of donations and grants are charged directly to Charitable Activities.

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

...(cont'd)

f) **Debtors and creditors**

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

g) **Cash at bank and in hand**

Cash at bank and cash 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.

In preparing the financial statements, management is required to make estimates and assumptions which affect the reported income, expenditure, assets, and liabilities. Use of available information and application of judgment are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from each estimate.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

**Lease classification** – Determination of whether leases entered into by the charity either as a lessor or a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have transferred.

**Allocation of expenditure between activities** – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

...(cont'd)

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Donations and legacies	412	-	412	439
	<u>412</u>	<u>-</u>	<u>412</u>	<u>439</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Membership subscriptions	-	-	-	-
Grants receivable	-	1,029,449	1,029,449	209,000
	<u>-</u>	<u>1,029,449</u>	<u>1,029,449</u>	<u>209,000</u>
	<u>-</u>	<u>1,029,449</u>	<u>1,029,449</u>	<u>209,000</u>

All of the £209,000 recognised in 2024 were charged to restricted funds in grants receivable.

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Bank interest received	1,406	614	2,020	8,026
	<u>1,406</u>	<u>614</u>	<u>2,020</u>	<u>8,026</u>

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£
Preservation of historical and/or cultural buildings and sites	918,921	178,999	1,097,920	625,487
	<u>918,921</u>	<u>178,999</u>	<u>1,097,920</u>	<u>625,487</u>

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

...(cont'd)

## 5. EXPENDITURE ON CHARITABLE ACTIVITIES...(cont'd)

## ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs £	Support Costs £	Total 2025 £	Total 2024 £
Project costs	238,860	-	238,860	216,847
Consultancy fees	298,308	-	298,308	116,272
Travel and accommodation	92,580	8,206	100,786	36,647
Training	289,173	-	289,173	190,988
IT cost	-	36,998	36,998	780
Advertising and marketing	-	84	84	4,624
Insurance	-	2,000	2,000	4,318
Subscription and Licensing	-	2,571	2,571	-
Printing, postage and stationery	-	6,151	6,151	267
Bank charges	-	1,257	1,257	116
General	-	7,719	7,719	45,246
Accountancy Fees	-	5,400	5,400	2,500
Office equipment (expense)	-	4,620	4,620	-
Rent	-	75,028	75,028	-
Telephone & Internet	-	8,062	8,062	-
Legal fees	-	-	-	5,294
Conference and entertainment	-	11,903	11,904	-
Audit Fees (Governance Costs)	-	9,000	9,000	-
Ind. Ex. Fees (Governance Costs)	-	-	-	1,000
Cons. fees on cor. governance issues	-	-	-	588
<b>Total</b>	<b>918,921</b>	<b>178,999</b>	<b>1,097,920</b>	<b>625,487</b>

Of the £625,487 expenditure recognised in 2024, £1,153 was charged to unrestricted funds and £624,334 was charged to restricted funds.

## 6. ANALYSIS OF GRANTS

	Grants to Institutions £	Grants to Individuals £	Support costs £	Total £
<b>2025</b>				
The Vinehill Trust	380,990	36,000	150	417,140
EWAP	19,800	-	4,525	24,325

## 7. GOVERNANCE COSTS

	2025 £	2024 £
Audit Fees	9,000	-
Independent Examination Fees	-	1,000
Consultancy fees on corporate governance issues	-	588
	<b>9,000</b>	<b>1,588</b>

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**  
**NOTES TO THE FINANCIAL STATEMENTS FOR**  
**THE YEAR ENDED 31 MARCH 2025**  
 .../(cont'd)

**8. GOVERNMENT GRANTS**

	<b>2025</b>	<b>2024</b>
	£	£
FCDO	90,082	9,018

**9. CONTINGENCY**

At the close of the FCDO grant project unspent funds of £3,865 remained. This amount will be returned to FCDO upon request.

**10. STAFFING**

The average number of employees during the year was Nil (2024 - Nil).

No employees received employee benefits (excluding employer pension costs) of more than £60,000 (2024 : Nil). The key management personnel remuneration was nil (2024 – Nil).

Under FRS 102, employee benefits include gross salary, employer's national insurance, employer's pension contributions and benefits in kind.

**11. TRUSTEES' REMUNERATION AND EXPENSES**

No trustees received remuneration in the year (2024: Nil). Expenses paid to two (2024: one) trustees in the year totalled £10,202 (2024: £961).

**12. CREDITORS: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	6,310	82,167
Accruals	19,868	1,000
	<hr/>	
	26,178	83,167

**13. GRANT COMMITMENT**

	<b>2025</b>	<b>2024</b>
	£	£
Amounts due in < 1 year	189,917	-

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
...(cont'd)

## 14. MOVEMENT IN FUNDS

2025	On 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
		£	£	£	£
<b>Unrestricted Funds:</b>					
Investment funds	-	1,406	-	-	1,406
General funds	22,590	412	15,621	-	7,381
Total Unrestricted Funds	22,590	1,818	15,621	-	8,788
<b>Restricted Funds:</b>					
Richard Broyd Trust	25,653	614	-	-	26,266
EWAP	(47,521)	117,700	65,987	-	4,192
FCDO	(29,253)	90,082	31,941	-	28,887
The Vinehill Trust	150,897	821,667	984,371	-	(11,806)
Total Restricted Funds	99,776	1,030,063	1,082,299	-	47,539
	122,366	1,031,881	1,097,920	-	56,327

- EWAP: EWAP funding was used to support the University of Sierra Leone's documentation of the Krio Board House, in coordination with Oxford Brookes University.
- FCDO: FCDO funding was used to develop a Conservation Management Plan (CMP) for the Kolkata dock regeneration project with Simpson & Brown and the local Kolkata government.
- Richard Broyd Trust: Richard Broyd Trust funds are deployed only on Richard's instruction and, as no deployment has been directed to date, the balance remains held in the charity's savings account.
- The Vinehill Trust: Vinehill Trust funding supports delivery of the Commonwealth Heritage Skills Training Programme, with monies applied to agreed programme costs including grants and support for students and training projects focused on the conservation of heritage buildings across the Commonwealth.

2024	On 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
		£	£	£	£
General funds	15,828	7,915	1,152	-	22,590
Total Unrestricted Funds	15,828	7,915	1,152	-	22,590
<b>Restricted funds:</b>					
Richard Broyd Trust	25,116	550	14	-	25,653
EWAP	-	-	47,521	-	(47,521)
FCDO	-	9,000	38,253	-	(29,253)
The Vinehill Trust	389,444	200,000	538,546	-	150,897
Total Restricted Funds	514,560	209,550	624,334	-	99,776
	530,388	217,465	625,486	-	122,366

**COMMONWEALTH HERITAGE FORUM****(Charity Commission Registered No.: 1183762)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

...(cont'd)

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
<b>2025</b>			
Current assets	17,788	64,716	82,505
Current liabilities	(9,000)	(17,178)	(26,178)
As at 31 March 2025	<u>8,788</u>	<u>47,539</u>	<u>56,327</u>
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>2024</b>			
Current assets	23,760	181,773	205,533
Current liabilities	(1,170)	(81,997)	(83,167)
As at 31 March 2024	<u>22,590</u>	<u>99,776</u>	<u>122,366</u>

**16. CONTINGENT ASSETS**

The amount of VineHill Trust funding that we spent by 31 March 2025 was £3,079,736 of the £12,266,250 total funding (£11,503,150 under this agreement framework, plus the earlier £763,100 Marlborough House Agreement award). The amount left to spend at 31 March 2025 was £9,186,514.

**17. RELATED PARTY TRANSACTIONS**

Francis Maude was also a director of Donald Insall Associates, from which the charity receives professional services. Services provided for the year totalled £85,839 (2024: £nil). Of this £nil (2024: £nil) was outstanding at the year end.

Robbie Kerr is also a director of Adam Architecture, from which the charity receives professional services. Services provided for the year totalled £1,885 (2024: £nil). Of this £nil (2024: £nil) was outstanding at the year end.

Chief Consultant Philip Davies received through related party Philip Davies (Heritage and Planning) Ltd £55,832 (2024: £52,564) in fees and expense reimbursements for work conducted as part of his duties as Chief Consultant for the charity. Of this £4,648 (2024: £nil) is included in accruals.

**COMMONWEALTH HERITAGE FORUM**

England & Wales - Charity number 1183762

---

# Accounts

---

**REGISTERED AS A CHARITABLE INCORPORATED ORGANISATION (CIO) IN ENGLAND AND WALES**

**REGISTERED CHARITY NUMBER: 1183762**

**COMMONWEALTH HERITAGE FORUM**

**Annual Report and Financial Statements  
for the year ended 31 March 2024**

**Commonwealth Heritage Forum****Trustees' Annual Report and Financial Statements  
for the year ended 31 March 2024**

	Page
Reference and Administration Details	3
Trustees' Annual Report	4 - 8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 – 16
Independent Financial Examination Certification	17

**Commonwealth Heritage Forum**

**Trustees' Annual Report and Financial Statements  
for the year ended 31 March 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Principal Office**

12 Devonshire Street  
LONDON  
W1G 7AB

**Registered Charity number**

1183762

**Patron**

H.E. Sir Rodney Williams KCMG

**Trustees**

Prince Ajene (appointed 2 March 2022)  
Kelvin Ang (appointed 15 March 2023)  
Peregrine Bryant (first appointed 12 September 2018) (Deputy Chair)  
Philip Davies (appointed 12 September 2018) (Chair until his resignation on 12 September 2022)  
Lucy Denton (first appointed 12 September 2018)  
Nicolette Duckham (first appointed 12 September 2018)  
Robert Kerr (appointed 17 February 2020)  
Tara Inniss (appointed 15 March 2023)  
Francis Maude (first appointed 12 September 2018) (Chair from 26 October 2022)  
Rowenna Malone (first appointed 12 September 2018)  
Karin Taylor (appointed 31 May 2022)  
Rachel Tranter-Needham (appointed 17 February 2020)

**Honorary Treasurer**

Geoffrey Rice

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JG

**Independent Financial Examiner**

Maria Semper Genua  
c/o MSG Accountancy Ltd  
Westpoint  
4 Redheughs Rigg  
Edinburgh  
EH12 9DQ

**Website**

[www.commonwealthheritage.org](http://www.commonwealthheritage.org)

## **Commonwealth Heritage Forum**

### **Trustees' Annual Report and Financial Statements for the year ended 31 March 2024**

The Trustees present their report and the audited financial statements of the Charitable Incorporated Organisation (CIO) for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Commonwealth Heritage Forum is a CIO. On 6 June 2019 it was entered on the Register of Charities by the Charity Commission for England and Wales with the registered charity number 1183762. It is governed by a constitution that was adopted on formation.

### **Trustees**

The first Trustees were appointed on 12 September 2018 to serve for specified periods of between two and four years from the formation of the CIO. Other Trustees are appointed for an initial term of three years. New Trustees are selected with regard to the skills, knowledge and experience needed for the effective administration of the CIO and to ensure wider Commonwealth representation. All appointments and re-appointments are made by resolution of the Trustees, with the expectation that service will be limited to three consecutive terms of three years.

### **Membership**

The members of the CIO are the Trustees for the time being. Trustees become members on appointment and cease to be members when they stand down as Trustees.

The Trustees are empowered to create associate or other classes of non-voting membership and to determine the rights and obligations of such members. This they have done by establishing three categories of membership with varying rates of subscription: Individual, Institution and Corporate. Membership is open to all those interested in sharing in the built heritage of the Commonwealth. The Trustees decided during the year that Individual membership should be free of charge; it is hoped thereby to increase participation by interested individuals from around the Commonwealth.

### **Risk management**

The Trustees have a duty to identify and review the risks to which the CIO is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees approach their responsibilities mindful of best practice and the guidance of the Charity Commission. The Trustees have assessed the major risks to which the CIO is exposed, in particular those related to the operations and finances of the charity, and have established systems to mitigate exposure to the major risks, including the development of appropriate written policies.

Most of the Forum's income and assets comprise restricted funds received for specific projects and purposes and kept separate from the charity's own unrestricted funds. The Forum hopes to build up its own funds over time so that it will be able to continue in existence even if funded project work reduces or ceases. The agreement with The Vinehill Trust (registered charity number 1185978) ('TVT') provides that all projects scheduled therein are funded in advance by TVT. Most of these projects are discrete so that in the unlikely event of a break in the funding from TVT there should be sufficient funding in hand to complete the projects underway and meet the liabilities incurred in respect of them. The Vinehill Trust's legal advisors have provided written assurance to the CHF that the funding that TVT has committed to provide to the CHF up to 2027 is both secure and irrevocable.

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objects of the CIO are to advance the education of the public in the conservation, promotion and preservation of sites and buildings of cultural and/or historical significance. It seeks to do this in four principal ways:

#### *Communication*

To increase understanding and individual and collective knowledge of all the built heritage of the Commonwealth and between its peoples and institutions.

#### *Education*

To advance research, education and scholarship of the architectural, designed landscapes and engineering heritage of Commonwealth countries.

#### *Inspiration*

To encourage the conservation of all buildings and places of heritage interest by exchanging professional knowledge and expertise.

#### *Conservation*

To facilitate the conservation of all the historic built environment by providing opportunities for learning, research, understanding, skills development and capabilities for all.

### Public benefit statement

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the CIO's objectives and aims and in planning future activities.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

In the year under review, the Trustees of the Charitable Independent Organization (CIO) demonstrated continued commitment to advancing the organisation's objectives through regular meetings. In addition, the Trustees convened on a bi-monthly basis to meticulously oversee project operations, with participation from the Chair and a dedicated team of part-time consultants.

The work of the Forum has been significantly enhanced by substantial funding provided by The Vinehill Trust (TVT), which has facilitated the engagement of professional expertise, thereby accelerating project development. On 12 September 2022, Philip Davies resigned from the position of Chair and was appointed by the Trustees to assume the role of Consultant Executive Director on a part-time basis. Furthermore, three part-time consultants were appointed to oversee Project Development, Communications and Policy Coordination, as well as Training and Skills Coordination. A new part-time consultant position for Finance and Operations was established on 1 January 2024.

In an effort to broaden its outreach and impact, the Forum's International Advisory Committee convened regularly, successfully expanding its membership through the addition of two new members during the 2023-2024 term. The Forum effectively utilised its website and social media platforms to raise awareness regarding the shared heritage of Commonwealth nations and to emphasise the critical importance of conserving and promoting this heritage for the benefit of all member countries' populations. Regular newsletters were published to keep stakeholders informed about ongoing initiatives.

Under the Commonwealth Heritage at Risk initiative, the Forum undertook projects in collaboration with local partners across various Commonwealth countries. These projects are designed to train local individuals in the compilation of registers of at-risk historic buildings and the identification of priorities for heritage skills training and on-site interventions. A notable example of this is the partnership established in May 2023 with Tulane University (USA) to organise a training program in St. John's, Antigua, which focused on the documentation of the city's historic core. This program included twelve early-career heritage specialists from Antigua and Barbuda, Barbados, Dominica, Jamaica, the Bahamas and Trinidad and Tobago, addressing a recognised regional need for enhanced proficiency in managing change within historic areas.

Additionally, the Forum conducted a lime and sash window repair training program in collaboration with the Samuel Jackman Prescod Institute of Technology (SJPIT) in Bridgetown, Barbados. This initiative, conceived as a 'train the trainers' program, was led by historic building specialist Mark Womersley over a three-week period from May to June 2023, involving 48 Barbadian participants. The training significantly enhanced the understanding and maintenance skills of SJPIT senior students and faculty, thereby equipping them to safeguard heritage sites for future generations. Following the training, the SJPIT faculty integrated lime mortar and wooden sash repair modules into their Building Studies curriculum, further promoting heritage conservation competencies among students.

## Partnerships

Since its establishment, the Forum has been dedicated to fostering collaborations with organizations that share its commitment to preserving the built heritage of Commonwealth countries and advancing the skills required to maintain heritage sites and landscapes across the Commonwealth. As highlighted previously, the Forum secured significant early support from The Vinehill Trust (TVT), which initially funded a scoping study and subsequently a pilot project in Hyderabad, India, in 2022. This pilot project involved the restoration of three monumental gateways and the central mall at the former Osmania University College for Women. The initiative also provided on-site training for craftspeople from both the UK and India. This endeavour was undertaken in partnership with The King's Foundation and the World Monuments Fund.

In May 2022, the Forum finalised a programme and funding for the first year of what has evolved into a five-year project. The Cabinet Office granted the Forum the distinguished honour of branding its training initiative as *The Queen Elizabeth II Platinum Jubilee Commonwealth Heritage Skills Training Programme*. Funded by TVT, this programme encompasses various training and restoration projects across the Commonwealth. The initiative was officially launched on 19 May 2022 at the Commonwealth Secretariat by the Commonwealth Secretary-General, Baroness Scotland, and the Forum's patron, Sir Rodney Williams. In June 2023, the Commonwealth Coronation agreement was agreed with TVT, which secured funding and outlined a programme of works for the remaining four years of the initiative, bringing the total funding for the five-year project to £12.26 million.

The Forum aligns itself with the principles and core values of the Commonwealth, actively working with partners to raise awareness through education and improve livelihoods by sharing skills and expertise. It has applied for accreditation as an official Commonwealth body, on which a decision is currently awaited. It plays a vital role in addressing several Sustainable Development Goals (SDGs), particularly those focused on education, sustainable cities and communities, and climate action. By reusing and adapting heritage assets to meet contemporary needs, the Forum promotes the efficient use of embodied energy in existing structures, reducing the carbon footprint of new developments while revitalising historic neighbourhoods and communities.

Since 2021, the Forum has successfully delivered a series of biannual lectures on topics related to Commonwealth heritage, attracting a diverse global audience. The autumn 2023 lecture series explored the development and impact of railways across the Commonwealth, with presentations covering Barbados, India, Sierra Leone, and Singapore. This series also examined the significance of railways during the early days of the Commonwealth and the role of British cities, such as Leeds, in driving industrial transformation. In March and April 2024, the webinars focused on the use and restoration of cast iron throughout the Commonwealth, addressing topics such as the export of Scottish ironwork during the nineteenth-century and its influence on architectural developments in Jamaica and South Africa.

These webinars have become a cornerstone of the Forum's educational outreach, with recordings of past sessions freely accessible on its website. In collaboration with several Commonwealth professional bodies, the Forum has also planned and delivered a separate series of online CPD (Continuing Professional Development) lectures on topics including sustainable development, climate change, conservation-led regeneration, and post-COVID recovery. Looking ahead, the Forum intends to develop a range of online courses addressing the unique heritage and restoration challenges faced by Commonwealth countries.

The training and education programme funded by The Vinehill Trust includes initiatives both in the United Kingdom and on-site in various Commonwealth countries. In July 2023, in partnership with The King's Foundation, the Forum facilitated a two-week residential training programme at Dumfries House in Ayrshire for nine students from across the Commonwealth. Additionally, the Forum awarded two fully funded MA scholarships for study at The King's School of Traditional Arts in London. The scholarship recipients began their MA studies in October 2023 and are scheduled to graduate in August 2025. Discussions are currently underway with the York Centre of Excellence (CoE) to fund scholarships for the 2025–2026 academic year.

## Donors

The charity does not receive any core funding from government or other public sources; it depends entirely on its own fundraising, from individual, institutional and corporate donors and from membership subscriptions. During the year, the Forum received a drawdown grant from The Vinehill Trust and funding from the Foreign and Commonwealth Development Office (FCDO). A private donor provided a generous donation of £25,000 to the Forum during the 2022-23 financial year. The Forum expects to receive further funding in the coming years and is very grateful for this support and the ongoing generosity of its sponsors.

## FINANCIAL REVIEW

For the year ending 31 March 2024, the charity generated income of £209,439, primarily comprising a £200,000 funding drawdown from The Vinehill Trust and a £9,000 grant from the Foreign, Commonwealth & Development Office (FCDO). The remaining £439 was raised through corporate and individual membership subscriptions. The Forum incurred expenditure of £494,073, related to the delivery of training and skills programmes agreed with The Vinehill Trust. To fund these programmes, the charity utilised carry-over funds provided by The Vinehill Trust during Year 1 of the Commonwealth Heritage Skills (CHS) Training Programme. Separately, the FCDO provided grant funding to the charity to coordinate the Conservation Management Plan (CMP) for the former George V Dock in Kolkata, India. During the review period, expenditure on this project amounted to £48,231. As of 31 March 2024, the charity's net assets stood at £205,532, compared to £436,682 at the start of the financial year. Unrestricted funds amounted to £22,008 (2022: £10,113; 2023: £15,031).

Since the establishment and subsequent launch of the CIO in 2019 and 2020 respectively, much of the Forum's work has been undertaken by the Trustees in a voluntary capacity. The funding from The Vinehill Trust, as detailed above, has provided a secure financial base from which the Forum has been able to deliver a range of agreed projects. The funding agreement also includes provision for the engagement of part-time consultants to manage various elements of the Forum's significantly increased workload. Looking forward, the Forum anticipates securing additional funding from other donors and expanding its membership base to broaden support for all aspects of its work.

## FUTURE DEVELOPMENTS

The Trustees believe that the CIO can fulfil a vital role in supporting and promoting the appreciation, conservation and imaginative use of the built heritage of the Commonwealth and that the training and skills building initiatives outlined above will enable it to contribute effectively to this in the coming years.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual 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, including the income and expenditure, of the charity 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 in the Charities SORP 2019 (FRS 102);
- 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;
- 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 proper accounting records which 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 Charities (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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website, in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

## Disclosure of information to the financial examiner

We the trustees of the charity who held office at the date of approval of these financial statements as set out on page 9 each confirm, so far as we are aware, that:

- there is no relevant information of which the charity's financial examiner is unaware; and

- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant information and to establish that the charity's financial examiner is aware of that information.

Approved by the Trustees on [31 January 2025] and signed on their behalf by:

A handwritten signature in black ink that reads "Francis Maude". The script is cursive and fluid.

[Francis Maude]  
Trustee

**COMMONWEALTH HERITAGE FORUM (Charity Commission Registered No.: 1183762)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted £	Restricted £	Total <b>2024</b> £	Unrestricted £	Restricted £	Total <b>2023</b> £
<b>INCOME FROM:</b>							
Donations and legacies	2	-	-	-	-	25,000	25,000
Charitable activities	3	439	209,000	209,439	551	688,600	689,151
Interest		7,476	550	8,026	2,606	116	2,722
<b>TOTAL INCOME</b>		<b>7,915</b>	<b>209,550</b>	<b>217,465</b>	<b>3,157</b>	<b>731,716</b>	<b>716,873</b>
<b>EXPENDITURE ON:</b>							
Raising funds							
Charitable Activities	4	938	541,366	542,304	3,211	369,167	372,378
<b>TOTAL EXPENDITURE</b>							
Net Income/(expenditure)		6,977	(331,833)	(324,856)	(54)	344,589	344,495
Transfers between funds	9	-	-	-	5,000	(5,000)	-
Net movement in funds		-	(324,856)	(324,856)	4,946	339,549	344,495
Reconciliation of funds							
Total funds brought forward	9	15,059	515,329	530,388	10,113	50,000	60,113
<b>Total funds carried forward</b>	<b>9</b>	<b>£23,745</b>	<b>£181,787</b>	<b>£205,532</b>	<b>£15,059</b>	<b>£515,329</b>	<b>£404,608</b>

**BALANCE SHEET  
AS AT 31 MARCH 2024**

		2024		2023	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	9	-		11,988	
Cash at bank and in hand		205,532		530,388	
		205,532		542,376	
<b>LIABILITIES</b>					
Creditors : Amounts falling due within one year	10	-		137,768	
<b>NET CURRENT ASSETS</b>			205,532		404,608
<b>NET ASSETS</b>			£205,532		£404,608
<b>CHARITY FUNDS:</b>					
Unrestricted Funds - General	11		23,745		15,059
Restricted Funds	11		181,787		389,459
	11		£205,532		£404,608

Please note that the previous accounts were prepared using the accruals accounting method. The 2024 accounts and financial statements were prepared utilising the cash basis accounting method. As identified above, on 31 March 2023, the total carry-forward funds amount was £530,388 (e.g. cash at bank and in hand). This amount is derived by adding the 2023 current net asset amount (£404,608) to the liabilities due to creditors (£137,768), which equals £542,376. Subtracting the 2023 debtors amount (£11,988 – e.g. the amount owed to the charity) from £542,376 equals £530,388. The £530,388 amount was the total cash at bank and in hand as of 31 March 2023. These funds carried forward to 01 April 2023.

The financial statements were approved by the Trustees on [31 January 2025] and signed on their behalf by:

*Francis Maude*

[Francis Maude]  
Trustee

**STATEMENT OF CASH FLOWS  
AS AT 31 MARCH 2024**

3

	Notes	2024 £	2023 £
<b>Net cash flow from operating activities</b>		225,491	448,358
<b>Cash flow from investing activities</b>			
Interest received	4	8,026	2,722
<b>Net increase in cash and cash equivalents in the year</b>		(324,856)	451,080
Cash and cash equivalents at the beginning of the year		530,388	79,308
<b>Cash and cash equivalents at the end of the year</b>		£205,532	£530,388
<b>Reconciliation of net income to net cash flow from operating activities</b>		<b>2024 £</b>	<b>2023 £</b>
Net income for the year		217,465	344,495
Interest receivable	4	(8,026)	(2,722)
(Increase)/Decrease in debtors		-	(11,988)
Increase/(Decrease) in creditors		-	118,573
<b>Net cash flow from operating activities</b>		£225,491	£448,358
<b>Cash and cash equivalents consist of:</b>		<b>2024 £</b>	<b>2023 £</b>
Cash at bank and in hand		205,532	530,388
<b>Total cash and cash equivalents</b>		£205,532	£530,388

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING PRINCIPLES**

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

Commonwealth Heritage Forum is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The principal office is given in the Reference and Administration details on page 1.

These accounts have been prepared on the Receipts and Payments basis in accordance with the UK Charities Act 2011 and follows the generally accepted accounting practices in the UK (UK GAAP) for charities.

'Please note that previous accounts were prepared on accrual basis whilst the 2024 financial accounts utilised cash basis accounting.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Donation	£Nil	£Nil	£Nil	£25,000
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Of the £25,000 recognised in 2023, the amount was charged to restricted funds.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Membership subscriptions	439	-	439	551
Grants receivable	-	209,000	209,000	688,600
	<u>£439</u>	<u>£209,000</u>	<u>£209,439</u>	<u>£689,151</u>

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Bank interest	£7,476	£550	£8,026	£2,722
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Preservation of historical and/or cultural buildings and sites	£541,366	£938	£542,304	£372,378
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

...(cont'd)

**5. EXPENDITURE ON CHARITABLE ACTIVITIES...(cont'd)**

**ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Project costs	215,347	-	249,844	197,977
Consultancy fees	88,007	-	88,007	61,423
Travel and accommodation	34,497	-	34,497	55,265
Training	143,467	-	143,467	38,006
Legal fees	2,779	-	2,779	3,460
Venue hire	-	-	-	-
IT cost and licenses	-	780	780	7,229
Advertising and marketing	-	4,623	4,623	3,982
Insurance	-	4,318	4,318	597
Printing, postage and stationery	-	52	52	26
Bank charges	-	116	116	109
Miscellaneous	-	158	158	636
Governance costs (note 6)	-	3,088	3,088	3,200
	<u>£484,097</u>	<u>£13,135</u>	<u>£497,232</u>	<u>£372,378</u>

**6. GOVERNANCE COSTS**

	<b>2024</b>	<b>2023</b>
	£	£
Audit Fees	2,500	2,500
Independent Examination Fees	-	-
Consultancy fees on corporate governance issues	588	700
	<u>£3,088</u>	<u>£3,200</u>

**7. STAFFING**

The average number of employees during the year was Nil (2023 - Nil).

No employees received employee benefits (excluding employer pension costs) of more than £60,000 (2023 : Nil).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**  
...(cont'd)

**8. TRUSTEES' REMUNERATION AND EXPENSES**

No trustee received any remuneration during the year (2023 : £Nil).

The Executive Director, who was a former trustee, was paid £44,339 (2023 : £17,315) by the charity during the year.

One trustee (2023 : 1 trustee) received reimbursement for travelling and accommodation during the year of £961 in total (2023 : £366).

**9. DEBTORS**

	<b>2024</b> £	<b>2023</b> £
Prepayments	£Nil	£11,988

**10. CREDITORS: Amounts falling due within one year**

	<b>2024</b> £	<b>2023</b> £
Trade creditors	-	73,127
Accruals	-	46,641
Other creditors	-	18,000
	-	-
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>£137,768</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**  
...(cont'd)

Details of the Restricted Funds are set out in the Trustees' Report.

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>2024</b>			
Current assets	23,745	181,787	205,532
Current liabilities	-	-	-
As at 31 March 2024	<u>£23,745</u>	<u>£181,787</u>	<u>£205,532</u>

Comparative information for the analysis of net assets between funds in the previous year is as follows:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>2023</b>			
Current assets	16,959	525,417	542,376
Current liabilities	(1,900)	(135,868)	(137,768)
As at 31 March 2023	<u>£15,059</u>	<u>£389,549</u>	<u>£404,608</u>

**NOTES TO THE FINANCIAL  
STATEMENTS FOR THE  
YEAR ENDED 31 MARCH  
2024**  
...(cont'd)

**12. CONTINGENT ASSETS**

Total grant funding awarded as at 31 March 2023 but not yet received and recognised as income due to the recognition criteria not being met amounts to £Nil (2023 : £Nil). The charity expects to receive £10m in funding from the Vinehill Trust between 2025 and 2027 to deliver heritage skills training programmes. The drawdown is anticipated to be paid in monthly instalments.

**13. RELATED PARTY TRANSACTIONS**

No other related party transactions occurred in the year ended 2024 and 2023 other than those stated in Note 7 and 8.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
COMMONWEALTH HERITAGE FORUM

**On accounts for the year  
ended**

31 March 2024

**Charity no  
(if any)**

1183762

**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust'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 Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:** Maria Semper Genua

**Date:** 31/01/2025

**Name:** Maria Semper Genua

**Relevant professional  
qualification(s) or body  
(if any):**

AAT - Licence number 1005282

**Address:** 4 Redheughs Rigg Westpoint

South Gyle

Edinburgh EH12 9DQ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**COMMONWEALTH HERITAGE FORUM**

England & Wales - Charity number 1183762

---

# Accounts

---

**COMMONWEALTH HERITAGE FORUM**

**Charity Commission Registered No. 1183762**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

MYRUS SMITH  
Chartered Accountants

Norman House,  
8 Burnell Road,  
Sutton, Surrey.  
SM1 4BW

**COMMONWEALTH HERITAGE FORUM**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**CONTENTS**

Pages

1	Reference and Administration Details
2 - 6	Trustees' Annual Report
7 - 9	Independent Auditor's Report
10	Statement of Financial Activities
11	Balance Sheet
12	Statement of Cash Flows
13 - 18	Notes to the Financial Statements

**COMMONWEALTH HERITAGE FORUM**  
(Charity Commission Registered No.: 1183762)  
**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATION DETAILS**

**PRINCIPAL OFFICE**

12 Devonshire Street  
London  
W1G 7AB

**CHARITY NUMBER**

1183762

**Patron**

H.E. Sir Rodney Williams KCMG

**TRUSTEES**

Prince Henry Ajene

Peregrine Bryant

Philip Davies

Lucy Denton

Nicolette Duckham

Robert Kerr

Francis Maude

Karin Taylor

Rachel Tranter-Needham

Rowenna Wood

Kelvin Ang

Dr Tara Inniss

Deputy Chair

Chair until his resignation on 12 September 2022

Chair from 12 September 2022

Appointed 31 May 2022

Appointed 15 March 2023

Appointed 15 March 2023

**Secretary**

Francis Maude

**Honorary Treasurer**

Geoffrey Rice

**BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent, ME19 4JG

**AUDITOR**

Myrus Smith

Chartered Accountants and Statutory Auditors

Norman House

8 Burnell Road

Sutton

Surrey, SM1 4BW

**Website**

[www.commonwealthheritage.org](http://www.commonwealthheritage.org)

**Solicitor**

Birketts LLP

Providence House

141-145 Princes Street

Ipswich

Suffolk, IP1 1QJ

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

/contd...

The Trustees present their report and the audited financial statements of the Charitable Incorporated Organisation (CIO) for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Commonwealth Heritage Forum is a CIO. On 6 June 2019 it was entered on the Register of Charities by the Charity Commission for England and Wales with the registered charity number 1183762. It is governed by a constitution that was adopted on formation.

##### Trustees

The first Trustees were appointed on 12 September 2018 to serve for specified periods of between two and four years from the formation of the CIO. Other Trustees are appointed for an initial term of three years. New Trustees are selected with regard to the skills, knowledge and experience needed for the effective administration of the CIO and to ensure wider Commonwealth representation. All appointments and re-appointments are made by resolution of the Trustees, with the expectation that service will be limited to three consecutive terms of three years.

##### Membership

The members of the CIO are the Trustees for the time being. Trustees become members on appointment and cease to be members when they stand down as Trustees.

The Trustees are empowered to create associate or other classes of non-voting membership and to determine the rights and obligations of such members. This they have done by establishing three categories of membership with varying rates of subscription: Individual, Institution and Corporate. Membership is open to all those interested in sharing in the built heritage of the Commonwealth. The Trustees decided during the year that Individual membership should be free of charge; it is hoped thereby to increase participation by interested individuals from around the Commonwealth.

##### Risk management

The Trustees have a duty to identify and review the risks to which the CIO is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees approach their responsibilities mindful of best practice and the guidance of the Charity Commission. The Trustees have assessed the major risks to which the CIO is exposed, in particular those related to the operations and finances of the charity, and have established systems to mitigate exposure to the major risks, including the development of appropriate written policies.

Most of the Forum's income and assets comprise restricted funds received for specific projects and purposes and kept separate from the charity's own unrestricted funds. The Forum hopes to build up its own funds over time so that it will be able to continue in existence even if funded project work reduces or ceases. The agreement with The Vinehill Trust (previous name The Hamish Ogston Foundation) (registered charity number 1185978) ('VT') provides that all projects scheduled therein are funded in advance by VT. Most of these projects are discrete so that in the unlikely event of a break in the funding from VT there should be sufficient funding in hand to complete the projects underway and meet the liabilities incurred in respect of them. In October 2023, VT's founder and his family severed their involvement with the management of VT and new trustees were appointed; the charity changed its name. VT's legal advisors have provided written assurance to the CHF that the funding that VT has committed to provide to the CHF up to 2027 is both secure and irrevocable.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

/contd...

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objects of the CIO are to advance the education of the public in the conservation, protection and preservation of sites and buildings of cultural and/or historical significance. It seeks to do this in four principal ways:

##### *Communication*

To increase understanding and individual and collective knowledge of all the built heritage of the Commonwealth and between its peoples and institutions.

##### *Education*

To advance research, education and scholarship of the architectural, designed landscapes and engineering heritage of Commonwealth countries.

##### *Inspiration*

To encourage the conservation of all buildings and places of heritage interest by exchanging professional knowledge and expertise.

##### *Conservation*

To facilitate the conservation of all the historic built environment by providing opportunities for learning, research, understanding, skills development and capabilities for all.

##### Public benefit statement

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the CIO's objectives and aims and in planning future activities.

The charity benefited from a number of volunteers, including the Treasurer.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

During the year under review the Trustees continued to meet regularly to progress the objectives and aims of the CIO. In addition, a CHS Steering Group was set up to meet regularly to monitor the project work in more detail; it is attended by the Chair and the team of part-time consultants, together with other trustees interested in particular areas of the work.

The website was enhanced further, ongoing sponsorship was sought and received and links with potential partners for some of the intended projects continued to be developed. The Forum's International Advisory Committee met regularly, and efforts continue to broaden its membership still further. Regular newsletters were published, and social media used to raise interest in the common heritage of the Commonwealth and the need to conserve and protect it, to the benefit of all the peoples of the member countries.

With the benefit of the substantial funding to be provided by The Vinehill Trust, the Forum was able to develop its work much further and faster than would otherwise have been possible by engaging professional expertise. On 12 September 2022 Philip Davies stood down from the Chair to become Consultant Executive Director, on a part-time basis, and three other part-time consultants were engaged to cover Project Development, Communications and Policy Co-ordination and Training and Skills Co-ordination.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

/contd...

Under its Commonwealth Heritage at Risk initiative, and in conjunction with local partners, the Forum is developing pilot projects in a wide range of Commonwealth countries to train local people to prepare registers of historic buildings at risk and identify priorities for heritage skills training and on-site projects. In February 2022, with funding from the UK Foreign, Commonwealth and Development Office, the Forum organised a conference in Barbados, entitled *The Conference of the Islands*, to develop, by listening to local people, a better understanding of the needs and priorities of the Caribbean region, to identify potential conservation projects and to highlight local skill gaps in respect of such work. Key issues covered included managing change in historic areas, tourism and climate change. During the year under review this work was progressed with several training projects in Barbados and Antigua

The Forum has sought to develop links with other organisations that share its commitment to the built heritage of Commonwealth countries and to the development of the skills base needed, across the Commonwealth, to deepen the understanding of and the maintenance of that heritage. The Forum has been most fortunate to secure the very significant support of The Vinehill Trust, initially to fund a scoping study and then a pilot project in Hyderabad, India, to enable restoration work on three monumental gateways and the central mall at the former Osmania University College for Women, undertaken in conjunction with the training of young craftspeople from both the UK and India on site. This project was undertaken in collaboration with the Prince's Foundation and the World Monuments Fund, which has an operation in India.

In May 2022, a programme and funding were agreed for the first year of what has become a five-year project. The Cabinet Office granted the Forum the unique honour of being able to badge its training initiative as The Queen Elizabeth II Platinum Jubilee Commonwealth Heritage Skills Training Programme. Funded by The Vinehill Trust, it involves various training and restoration projects across the Commonwealth. The initiative was launched at the Commonwealth Secretariat by the Commonwealth Secretary-General, Baroness Scotland, and our patron, Sir Rodney Williams, on 19 May 2022. In June 2023 a programme and funding were agreed with The Vinehill Trust to cover the four years to 2027, the total funding for the five-year project to total £12.26 million.

The Forum subscribes to the principles and core values of the Commonwealth, while working with partners to raise awareness through education and to improve livelihoods by the sharing of skills and expertise. It has an important role to play in meeting certain Sustainable Development Goals, in particular those addressing education, sustainable cities and communities, and climate action. By reusing and adapting the legacy of the past to meet 21<sup>st</sup> century requirements, best use can be made of the embodied energy that buildings contain, reducing the carbon footprint of new development while revitalising historic neighbourhoods and existing communities.

Since 2021, the Forum has developed and delivered a series of webinars on issues relating to Commonwealth heritage which have attracted a wide global audience. A further series of talks was held in the autumn of 2022, with the theme of cemeteries and burial grounds. The webinars have become an important part of the Forum's educational programme, with recordings of past talks available to all on the website. In conjunction with several Commonwealth professional groups, the Forum has helped to plan and deliver a separate series of online CPD lectures on issues relating to sustainable development, climate change, conservation-led regeneration and post-Covid recovery. The Forum intends to develop online courses on a broad range of heritage skills over the coming years.

The programme agreed with and funded by The Vinehill Trust provides for training and education in the United Kingdom as well as practical training, often on site, in different Commonwealth countries. In July 2022, working with The Prince's Foundation, the Forum arranged for a group of students from across the Commonwealth to attend residential training at Dumfries House in Ayrshire. Subsequently, one of those students was awarded funding to undertake a course at Edinburgh University as an MA scholar. Further MA scholarships will be awarded in future years for study at the Prince's Foundation School of Traditional Arts in London.

## **COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

### **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

*/contd...*

#### **Donors**

The charity does not receive any core funding from government or other public sources; it depends entirely on its own fundraising, from individual, institutional and corporate donors and from membership subscriptions. During the year the Forum received grants from The Vinehill Trust and expects to receive substantial further funding in the coming years. A generous donation was received also from The Richard Broyd Trust, towards the necessary capital works to fund a restoration project on a heritage site to be determined. The Forum is very grateful for this support and the ongoing generosity of its sponsors.

#### **FINANCIAL REVIEW**

In the year ended 31 March 2023 the charity generated income of £716,873 and incurred expenditure of £372,378, leaving net income of £344,495. Net assets at 31 March 2023 amounted to £404,608, compared to £60,113 at the start of the year. Unrestricted funds as at 31 March 2023 amounted to £15,059 (2022: £10,113).

Following the establishment and launch of the CIO in 2019 and 2020 respectively, much of the work was undertaken by the Trustees as volunteers. The funding from The Vinehill Trust, outlined above, has enabled the Forum to undertake a range of agreed projects from a secure financial base and the funding agreement includes provision for the appointment of part-time consultants to undertake various aspects of what is a much increased workload. The Forum expects to raise some further funds from other donors, and to widen its membership base, so as to broaden support for all aspects of its work.

#### **Reserves Policy**

The reserve policy is to maintain at least 3 months operating costs of the expenses in unrestricted funds. However, most of the Forum's income and assets comprise restricted funds received for specific projects and purposes, as explained under Risk Management above. Funds are received in advance and held in easy access interest bearing accounts at CAF bank so that payments can be made as they fall due.

#### **FUTURE DEVELOPMENTS**

The Trustees believe that the CIO can fulfil a vital role in supporting and promoting the appreciation, conservation and imaginative use of the built heritage of the Commonwealth and that the initiatives outlined above will enable it to contribute effectively to this in the coming years.

The Commonwealth Heritage Forum is committed to delivering a minimum of 10 heritage skills training programmes in countries such as Antigua, Fiji, Jordan and India in 2024 and 2025. The programmes support conservation-led regeneration, sustainable economic growth, skills development, training and youth programmes across the Commonwealth.

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
/contd...**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Annual 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, including the income and expenditure, of the charity 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 in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which 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 Charities (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.

**Disclosure of information to the auditor**

We the trustees of the charity who held office at the date of approval of these financial statements as set out on page 1 each confirm, so far as we are aware, that:

- there is no relevant information of which the charity's auditor is unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Trustees on                      2024 and signed on their behalf by:

Francis Maude  
Trustee

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
COMMONWEALTH HERITAGE FORUM  
FOR THE YEAR ENDED 31 MARCH 2023**

**Opinion**

We have audited the financial statements of Commonwealth Heritage Forum (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
COMMONWEALTH HERITAGE FORUM  
FOR THE YEAR ENDED 31 MARCH 2023**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF  
COMMONWEALTH HERITAGE FORUM  
FOR THE YEAR ENDED 31 MARCH 2023**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Myrus Smith (Statutory Auditor)  
Chartered Accountants and Statutory Auditors  
Norman House, 8 Burnell Road  
Sutton, Surrey  
SM1 4BW

2024

Myrus Smith is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Section 1212 of the Companies Act 2006.

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating Income and Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>INCOME FROM:</b>					
Donations and legacies	2	-	25,000	25,000	-
Charitable activities	3	551	688,600	689,151	82,100
Investments	4	2,606	116	2,722	-
<b>TOTAL INCOME</b>		<u>3,157</u>	<u>713,716</u>	<u>716,873</u>	<u>82,100</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	3,211	369,167	372,378	32,528
<b>TOTAL EXPENDITURE</b>		<u>3,211</u>	<u>369,167</u>	<u>372,378</u>	<u>32,528</u>
<b>Net Income/(expenditure)</b>		(54)	344,549	344,495	49,572
Transfers between funds	11	5,000	(5,000)	-	-
<b>Net movement in funds</b>		4,946	339,549	344,495	49,572
<b>Reconciliation of funds</b>					
Total funds brought forward	11	10,113	50,000	60,113	10,541
<b>Total funds carried forward</b>	11	<u>£15,059</u>	<u>£389,549</u>	<u>£404,608</u>	<u>£60,113</u>

All income and expenditure derives from continuing activities.

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

The notes on pages 13 to 18 form part of these financial statements.

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**BALANCE SHEET  
AS AT 31 MARCH 2023**

		2023		2022	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	9	11,988		-	
Cash at bank and in hand		<u>530,388</u>		<u>79,308</u>	
		542,376		79,308	
<b>LIABILITIES</b>					
Creditors : Amounts falling due within one year	10	<u>137,768</u>		<u>19,195</u>	
<b>NET CURRENT ASSETS</b>			<u>404,608</u>		<u>60,113</u>
<b>NET ASSETS</b>			<u><u>£404,608</u></u>		<u><u>£60,113</u></u>
<b>CHARITY FUNDS:</b>					
Unrestricted Funds - General	11	15,059		10,113	
Restricted Funds	11	<u>389,549</u>		<u>50,000</u>	
	11	<u><u>£404,608</u></u>		<u><u>£60,113</u></u>	

The financial statements were approved by the Trustees on

2024 and signed on their behalf by:

Francis Maude  
Trustee

The notes on pages 13 to 18 form part of these financial statements.

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Net cash flow from operating activities</b>		448,358	68,767
<b>Cash flow from investing activities</b>			
Interest received	4	2,722	-
<b>Net increase in cash and cash equivalents in the year</b>		451,080	68,767
Cash and cash equivalents at the beginning of the year		79,308	10,541
<b>Cash and cash equivalents at the end of the year</b>		<u>£530,388</u>	<u>£79,308</u>
<b>Reconciliation of net income to net cash flow from operating activities</b>		<b>2023 £</b>	<b>2022 £</b>
Net income for the year		344,495	49,572
Interest receivable	4	(2,722)	-
(Increase)/Decrease in debtors		(11,988)	-
Increase/(Decrease) in creditors		118,573	19,195
<b>Net cash flow from operating activities</b>		<u>£448,358</u>	<u>£68,767</u>
<b>Cash and cash equivalents consist of:</b>		<b>2023 £</b>	<b>2022 £</b>
Cash at bank and in hand		530,388	79,308
<b>Total cash and cash equivalents</b>		<u>£530,388</u>	<u>£79,308</u>

The notes on pages 13 to 18 form part of these financial statements.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 1. ACCOUNTING POLICIES

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

Commonwealth Heritage Forum is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The principal office is given in the Reference and Administration details on page 1.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The Charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern and financial statements are prepared under the historical cost convention.

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

b) **Funds structure**

The charitable funds of the charity comprise of restricted and unrestricted balances. Where there is a legal restriction on the purpose to which a receipt may be applied, the fund is classified in the accounts as a restricted fund. All unrestricted funds can be spent at the Trustees' discretion. Designated funds are unrestricted funds set aside by the trustees for specific purposes. The Charity has no endowment funds.

c) **Income recognition**

Items of income are recognised in the financial statements when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

d) **Expenditure recognition**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

Costs of raising funds comprises the costs associated with attracting voluntary income.

Expenditure on charitable activities comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries.

Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned on the basis of staff time.

e) **Charitable activities**

Expenditure on activities which are for the ongoing benefit of recipients of donations and grants are charged directly to Charitable Activities.

f) **Debtors and creditors**

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

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

.../(cont'd)

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Donation	<u>£Nil</u>	<u>£25,000</u>	<u>£25,000</u>	<u>£Nil</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Membership subscriptions	551	-	551	100
Grants receivable	-	688,600	688,600	82,000
	<u>£551</u>	<u>£688,600</u>	<u>£689,151</u>	<u>£82,100</u>

Of the £82,100 recognised in 2022, £100 was charged to unrestricted funds and £82,000 was charged to restricted funds.

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Bank interest	<u>£2,606</u>	<u>£116</u>	<u>£2,722</u>	<u>£Nil</u>

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Preservation of historical and/or cultural buildings and sites	<u>£355,908</u>	<u>£16,470</u>	<u>£372,378</u>	<u>£32,528</u>

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

...(cont'd)

**5. EXPENDITURE ON CHARITABLE ACTIVITIES...(cont'd)**

**ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Project costs	197,977	-	197,977	-
Consultancy fees	61,423	-	61,423	19,779
Travel and accommodation	55,265	-	55,265	8,862
Training	38,006	-	38,006	-
Legal fees	3,460	-	3,460	-
Venue hire	-	-	-	1,140
IT cost	-	7,229	7,229	1,637
Advertising and marketing	-	3,982	3,982	-
Insurance	-	597	597	-
Subscription and Licensing	-	468	468	-
Printing, postage and stationery	-	26	26	-
Bank charges	-	109	109	99
Miscellaneous	-	636	636	111
Governance costs (note 6)	-	3,200	3,200	900
	<u>£356,131</u>	<u>£16,247</u>	<u>£372,378</u>	<u>£32,528</u>

Of the £32,528 expenditure recognised in 2022, £2,736 was charged to unrestricted funds and £29,792 was charged to restricted funds.

**6. GOVERNANCE COSTS**

	<b>2023</b>	<b>2022</b>
	£	£
Audit Fees	2,500	-
Independent Examination Fees	-	900
Consultancy fees on corporate governance issues	700	-
	<u>£3,200</u>	<u>£900</u>

**7. STAFFING**

The average number of employees during the year was Nil (2022 - Nil).

No employees received employee benefits (excluding employer pension costs) of more than £60,000 (2022 : Nil).

Under FRS 102, employee benefits include gross salary, employer's national insurance, employer's pension contributions and benefits in kind.

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

...(cont'd)

**8. TRUSTEES' REMUNERATION AND EXPENSES**

No trustee received any remuneration during the year (2022 : £Nil).

The Executive Director, who was a former trustee, was paid £17,315 (2022 : £Nil) by the charity during the year.

One trustee (2022 : 3 trustees) received reimbursement for the travelling and accommodation during the year of £366 in total (2022 : £7,227).

**9. DEBTORS**

	<b>2023</b>	<b>2022</b>
	£	£
Prepayments	£11,988	£Nil
	<u>£11,988</u>	<u>£Nil</u>

**10. CREDITORS: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	73,127	-
Accruals	46,641	19,195
Other creditors	18,000	-
	<u>£137,768</u>	<u>£19,195</u>

**11. MOVEMENT IN FUNDS**

<b>2023</b>	<b>On 1 April</b>				<b>At 31 March</b>
	<b>2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>2023</b>
	£	£	£	£	£
<b>Unrestricted Funds:</b>					
General funds	10,113	3,157	3,211	5,000	15,059
	<u>10,113</u>	<u>3,157</u>	<u>3,211</u>	<u>5,000</u>	<u>15,059</u>
<b>Restricted funds:</b>					
Richard Broyd Trust					
Donations	-	25,000	-	-	25,000
Investment income	-	116	-	-	116
The Vinehill Trust					
Year 1 grant	-	582,000	217,567	-	364,433
Scoping study	-	-	-	-	-
Demonstration project	50,000	106,600	151,600	(5,000)	-
	<u>50,000</u>	<u>713,716</u>	<u>369,167</u>	<u>(5,000)</u>	<u>389,549</u>
	<u>£60,113</u>	<u>£716,873</u>	<u>£372,378</u>	<u>£Nil</u>	<u>£404,608</u>

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

...(cont'd)

**11. MOVEMENT IN FUNDS...**(cont'd)

Comparative information for the movement in funds in the previous year is as follows:

<b>2022</b>	<b>At 1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 March 2022</b>
	£	£	£	£	£
<b>Unrestricted Funds:</b>					
General funds	10,541	100	2,736	2,208	10,113
	<u>10,541</u>	<u>100</u>	<u>2,736</u>	<u>2,208</u>	<u>10,113</u>
<b>Restricted funds:</b>					
The Vinehill Trust					
Scoping study	-	25,000	22,617	(2,383)	-
Demonstration project	-	50,000	-	-	50,000
Foreign, Commonwealth and Development Office					
Conference of the Islands	-	7,000	7,175	175	-
	<u>-</u>	<u>82,000</u>	<u>29,792</u>	<u>(2,208)</u>	<u>50,000</u>
	<u>-</u>	<u>82,000</u>	<u>29,792</u>	<u>(2,208)</u>	<u>50,000</u>
	<u>£10,541</u>	<u>£82,100</u>	<u>£32,528</u>	<u>£Nil</u>	<u>£60,113</u>

Details of the Restricted Funds are set out in the Trustees' Report.

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>2023</b>			
Current assets	16,959	525,417	542,376
Current liabilities	(1,900)	(135,868)	(137,768)
	<u>16,959</u>	<u>525,417</u>	<u>542,376</u>
As at 31 March 2023	<u>£15,059</u>	<u>£389,549</u>	<u>£404,608</u>

Comparative information for the analysis of net assets between funds in the previous year is as follows:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>2022</b>			
Current assets	11,013	68,295	79,308
Current liabilities	(900)	(18,295)	(19,195)
	<u>11,013</u>	<u>68,295</u>	<u>79,308</u>
As at 31 March 2022	<u>£10,113</u>	<u>£50,000</u>	<u>£60,113</u>

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

...(cont'd)

**13. CONTINGENT ASSETS**

Total grant funding awarded as at 31 March 2023 but not yet received and recognised as income due to the recognition criteria not being met amounts to £Nil (2022 : £101,600). The charity expects to receive £11.5m in funding from the Vinehill Trust between 2024 and 2027 to deliver heritage skills training programmes. The drawdown is anticipated to be paid in quarterly instalments.

**14. RELATED PARTY TRANSACTIONS**

No other related party transactions occurred in the year ended 2023 and 2022 other than those stated in Note 7 and 8.

**COMMONWEALTH HERITAGE FORUM**

England & Wales - Charity number 1183762

---

# Accounts

---

**COMMONWEALTH HERITAGE FORUM**

**Charity Commission Registered No. 1183762**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

MYRUS SMITH  
Chartered Accountants

Norman House,  
8 Burnell Road,  
Sutton, Surrey.  
SM1 4BW

**COMMONWEALTH HERITAGE FORUM**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**CONTENTS**

Pages

1	Reference and Administration Details
2 - 5	Trustees' Annual Report
6	Independent Examiner's Report
7	Statement of Financial Activities
8	Balance Sheet
9 - 13	Notes to the Financial Statements

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### REFERENCE AND ADMINISTRATION DETAILS

##### PRINCIPAL OFFICE

12 Devonshire Street  
London  
W1G 7AB

##### CHARITY NUMBER

1183762

##### Patron

H.E. Sir Rodney Williams KCMG

##### TRUSTEES

Prince Henry Ajene	Appointed 02 March 2022
Peregrine Bryant	
Philip Davies	Chair and Trustee to 12 September 2022
Lucy Denton	
Nicolette Duckham	
Robert Kerr	
Francis Maude	Chair from 12 September 2022
Giles Quarme	To 02 March 2022
Karin Taylor	Appointed 31 May 2022
Rachel Tranter-Needham	
Rowenna Wood	

##### Secretary

Francis Maude

##### Honorary Treasurer

Geoffrey Rice

##### BANKERS

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent, ME19 4JG

##### INDEPENDENT EXAMINER

Stephen Jones FCA  
c/o Myrus Smith  
Chartered Accountants  
Norman House  
8 Burnell Road  
Sutton  
Surrey, SM1 4BW

##### Website

[www.commonwealthheritage.org](http://www.commonwealthheritage.org)

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 /contd...

The Trustees present their report and the accounts of the Charitable Incorporated Organisation (CIO) for the period from 1 April 2021 to 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

#### **Governing document**

Commonwealth Heritage Forum is a CIO. On 6 June 2019 it was entered on the Register of Charities by the Charity Commission for England and Wales with the registered charity number 1183762. It is governed by a constitution that was adopted on formation.

#### **Trustees**

The first Trustees were appointed on 12 September 2018 to serve for specified periods of between two and four years from the formation of the CIO. Other Trustees are appointed for an initial term of three years. New Trustees are selected with regard to the skills, knowledge and experience needed for the effective administration of the CIO. All appointments and re-appointments are made by resolution of the Trustees, with the expectation that service will be limited to three consecutive terms of three years.

#### **Membership**

The members of the CIO are the Trustees for the time being. Trustees become members on appointment and cease to be members when they stand down as Trustees.

The Trustees are empowered to create associate or other classes of non-voting membership and to determine the rights and obligations of such members. This they have done by establishing three categories of membership with varying rates of subscription: Individual, Institution and Corporate. Membership is open to all those interested in sharing in the built heritage of the Commonwealth.

#### **Risk management**

The Trustees have a duty to identify and review the risks to which the CIO is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have assessed the major risks to which the CIO is exposed, in particular those related to the operations and finances of the Trust, and have established systems to mitigate exposure to the major risks.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objects of the CIO are to advance the education of the public in the conservation, protection and preservation of sites and buildings of cultural and/or historical significance. It seeks to do this in four principal ways:

##### *Communication*

To increase understanding and individual and collective knowledge of all the built heritage of the Commonwealth and between its peoples and institutions.

##### *Education*

To advance research, education and scholarship of the architectural, designed landscapes and engineering heritage of Commonwealth countries.

##### *Inspiration*

To encourage the conservation of all buildings and places of heritage interest by exchanging professional knowledge and expertise.

##### *Conservation*

To facilitate the conservation of all the historic built environment by providing opportunities for learning, research, understanding, skills development and capabilities for all.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 /contd...

#### Public benefit

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the CIO's objectives and aims and in planning future activities.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

During the year under review the Trustees continued to meet regularly to progress the objectives and aims of the CIO. The website was enhanced, further sponsorship was sought and received, some new members were recruited and links with potential partners for some of the intended projects continued to be developed. The Forum's International Advisory Committee met regularly, and efforts continue to broaden its membership further. Regular newsletters were published, and social media used to raise interest in the common heritage of the Commonwealth and the need to conserve and protect it, to the benefit of all the peoples of the member countries.

Under its Commonwealth Heritage at Risk initiative, and in conjunction with local partners, the Forum is developing pilot projects in a wide range of Commonwealth countries to train local people to prepare registers of historic buildings at risk and identify priorities for heritage skills training and on-site projects. In February 2022 the Forum led the organisation of a conference in Barbados, entitled The Conference of the Islands, to develop, by listening to local people, a better understanding of the needs and priorities of the Caribbean region, to identify potential conservation projects and to highlight local skill gaps in respect such work. Key issues covered included managing change in historic areas, tourism and climate change.

The Forum has sought to develop links with other organisations that share its commitment to the built heritage of Commonwealth countries and to the development of the skills base needed, across the Commonwealth, to deepen the understanding of and the maintenance of that heritage. The Forum has been most fortunate to secure the support of the Hamish Ogston Foundation, which, in February 2022, agreed to fund (a) a scoping study and (b) a pilot project in Hyderabad, India, to enable restoration work on three monumental gateways and the central mall at the former Osmania University College for Women to be undertaken in conjunction with the training of young craftspeople from both the UK and India on site. This work has been undertaken in collaboration with the Prince's Foundation and the World Monuments Fund, which has an operation in India.

Following the year end, in May 2022, a programme and funding was agreed for the first year of what will become a five-year project. The Cabinet Office granted the Forum the unique honour of being able to badge its training initiative as The Queen Elizabeth II Platinum Jubilee Commonwealth Heritage Skills Training Programme. Funded by the Hamish Ogston Foundation, it involves various training and restoration projects across the Commonwealth. The initiative was launched at the Commonwealth Secretariat by the Commonwealth Secretary-General, Baroness Scotland, and our patron, Sir Rodney Williams, on 19 May 2022.

The Forum subscribes to the principles and core values of the Commonwealth, while working with partners to raise awareness through education and to improve livelihoods by the sharing of skills and expertise. It has an important role to play in meeting certain Sustainable Development Goals, in particular those addressing education, sustainable cities and communities, and climate action. By reusing and adapting the legacy of the past to meet 21<sup>st</sup> century requirements, best use can be made of the embodied energy that buildings contain, reducing the carbon footprint of new development while revitalising historic neighbourhoods and existing communities.

## **COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

### **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**/contd...**

In the spring of 2021, the Forum developed and delivered a series of webinars on issues relating to Commonwealth heritage which have attracted a wide global audience. A further series of five talks was held in the autumn and the webinars have become an important part of the Forum's educational programme, with recordings of past talks available to all on the website. In addition, in conjunction with the Commonwealth Association of Architects, the Commonwealth Association of Planners, the Commonwealth Engineers Council and the Commonwealth Association of Universities, the Forum helped to plan and deliver a separate series of five online CPD lectures on issues relating to sustainable development, climate change, conservation-led regeneration and post-Covid recovery.

#### **Donors**

The charity does not receive any core funding from government or other public sources; it depends entirely on its own fundraising, from individual, institutional and corporate donors and from membership subscriptions. During the year the Forum received a grant from the Foreign, Commonwealth and Development Office of the United Kingdom to fund the conference held in Barbados, and grants from the Hamish Ogston Foundation. The Forum is very grateful for this support and the ongoing generosity of its other sponsors.

#### **FINANCIAL REVIEW**

In the year ended 31 March 2022 the charity generated income of £82,100 and incurred expenditure of £32,528 leaving net income of £49,572.

Net assets at 31 March 2022 amounted to £60,113 compared to £10,541 at the start of the year. Unrestricted funds as at 31 March 2022 amounted to £10,113 (2021 : £10,541).

Following the establishment and launch of the CIO in 2019 and 2020 respectively, much of the work was undertaken by the Trustees as volunteers. The funding from the Hamish Ogston Foundation, outlined above, will enable the Forum to undertake a range of agreed projects from a secure financial base; it includes provision for the appointment of consultants to undertake various aspects of what will be a much-increased workload. The Forum expects to raise some further funds from other donors, and to widen its membership base, so as to broaden support for all aspects of its work.

#### **FUTURE DEVELOPMENTS**

The Trustees believe that the CIO can fulfil a vital role in supporting and promoting the appreciation, conservation and imaginative use of the built heritage of the Commonwealth and that the initiatives outlined above will enable it to contribute effectively to this in the coming years.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 /contd...

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual 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, including the income and expenditure, of the charity 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 in the Charities SORP 2019 (FRS 102);
- 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;
- 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 proper accounting records which 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 Charities (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 the Trustees on     January 2023 and signed on their behalf by:

Peregrine Bryant  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
COMMONWEALTH HERITAGE FORUM  
FOR THE YEAR ENDED 31 MARCH 2022  
(Charity Commission Registered No.: 1183762)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 13.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 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.

Stephen Jones FCA  
% Myrus Smith  
Chartered Accountants  
Norman House  
8 Burnell Road  
Sutton,  
Surrey  
SM1 4BW

January 2023

**COMMONWEALTH HERITAGE FORUM**

(Charity Commission Registered No.: 1183762)

**STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating Income and Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>INCOME FROM:</b>					
Donations and legacies	2	-	-	-	7,980
Charitable activities	3	100	82,000	82,100	2,500
<b>TOTAL INCOME</b>		<u>100</u>	<u>82,000</u>	<u>82,100</u>	<u>10,480</u>
<b>EXPENDITURE ON:</b>					
Raising funds		-	-	-	-
Charitable activities	4	2,736	29,792	32,528	2,514
<b>TOTAL EXPENDITURE</b>		<u>2,736</u>	<u>29,792</u>	<u>32,528</u>	<u>2,514</u>
<b>Net Income/(expenditure)</b>		(2,636)	52,208	49,572	7,966
Transfers between funds	9	2,208	(2,208)	-	-
<b>Net movement in funds</b>		(428)	50,000	49,572	7,966
<b>Reconciliation of funds</b>					
Total funds brought forward	9	10,541	-	10,541	2,575
<b>Total funds carried forward</b>	9	<u>£10,113</u>	<u>£50,000</u>	<u>£60,113</u>	<u>£10,541</u>

All income and expenditure derives from continuing activities.

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

The notes on pages 9 to 13 form part of these financial statements.

**COMMONWEALTH HERITAGE FORUM**  
**(Charity Commission Registered No.: 1183762)**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

		2022		2021	
	£		£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		79,308		10,541	
<b>CREDITORS:</b>					
Amounts falling due within one year	8	<u>19,195</u>		<u>-</u>	
<b>NET CURRENT ASSETS</b>			<u>60,113</u>		<u>10,541</u>
<b>NET ASSETS</b>			<u>£60,113</u>		<u>£10,541</u>
<b>CHARITY FUNDS:</b>					
Unrestricted Funds -					
General	9		10,113		10,541
Restricted Funds	9		<u>50,000</u>		<u>-</u>
	9		<u>£60,113</u>		<u>£10,541</u>

The financial statements were approved by the Trustees on      January 2023 and signed on their behalf by:

Peregrine Bryant  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

## COMMONWEALTH HERITAGE FORUM

(Charity Commission Registered No.: 1183762)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. ACCOUNTING POLICIES

- a) General information and basis of preparation  
Commonwealth Heritage Forum is a Charitable Incorporated Organisation (CIO) registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The principal office is given in the Reference and Administration details on page 1.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The Charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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

- b) Funds structure  
The charitable funds of the charity comprise of restricted and unrestricted balances. Where there is a legal restriction on the purpose to which a receipt may be applied, the fund is classified in the accounts as a restricted fund. All unrestricted funds can be spent at the Trustees' discretion. Designated funds are unrestricted funds set aside by the trustees for specific purposes. The Charity has no endowment funds.
- c) Income recognition  
Items of income are recognised in the financial statements when all of the following criteria are met:
- The charity has entitlement to the funds;
  - any performance conditions have been met or are fully within the control of the charity;
  - there is sufficient certainty that receipt of the income is considered probable; and
  - the amount can be measured reliably.
- d) Expenditure recognition  
Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.
- Costs of raising funds comprises the costs associated with attracting voluntary income.
- Expenditure on charitable activities comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries.
- Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned on the basis of staff time.
- f) Charitable activities  
Expenditure on activities which are for the ongoing benefit of recipients of donations and grants are charged directly to Charitable Activities.
- g) Debtors and creditors  
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairments are recognised in expenditure.

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
.../(cont'd)**

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 £</b>	<b>2021 £</b>
Donations	-	-	-	6,025
Gift Aid	-	-	-	1,955
	<u>£Nil</u>	<u>£Nil</u>	<u>£Nil</u>	<u>£7,980</u>

All of the £7,980 recognised in 2021 was unrestricted funds.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 £</b>	<b>2021 £</b>
Membership subscriptions	100	-	100	2,500
Grants receivable	-	82,000	82,000	-
	<u>£100</u>	<u>£82,000</u>	<u>£82,100</u>	<u>£2,500</u>

All of the £2,500 recognised in 2021 was unrestricted funds.

**4. COST OF CHARITABLE ACTIVITIES**

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Consultancy fees	19,779	-	19,779	300
Travel and accommodation	8,862	-	8,862	-
Venue hire	1,140	-	1,140	-
IT cost	-	1,637	1,637	2,065
Printing, postage and stationery	-	-	-	40
Bank charges	-	99	99	109
Miscellaneous	11	100	111	-
Governance costs (note 5)	-	900	900	-
	<u>£29,792</u>	<u>£2,736</u>	<u>£32,528</u>	<u>£2,514</u>

Of the £32,528 expenditure recognised in 2022 (2021 : £2,514), £2,736 (2021 : 2,514) was charged to unrestricted funds and £29,792 (2021 : £Nil) was charged to restricted funds.

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

.../(cont'd)

**5. GOVERNANCE COSTS**

	<b>2022</b>	<b>2021</b>
	£	£
Independent Examination Fees	<u>£900</u>	<u>£Nil</u>

**6. STAFFING**

The average number of employees during the year was Nil (2021 - Nil).

No employees received employee benefits (excluding employer pension costs) of more than £60,000 (2021 : Nil)

**7. TRUSTEES' REMUNERATION AND EXPENSES**

Two trustees attended the Conference of the Islands in Barbados in February 2022, at which the Patron was also present. Travelling, accommodation and other expenses of the Conference totalling £7,127 were reimbursed to them during the year (2021 : £Nil).

One trustee was also reimbursed £100 for attending a different event (2021 : £Nil).

**8. CREDITORS: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Accruals	<u>£19,195</u>	<u>£Nil</u>

**9. MOVEMENT IN FUNDS**

	<b>On 1 April 2021</b>				<b>At 31 March</b>
<b>2022</b>	£	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>2022</b>
		£	£	£	£
<b>Unrestricted Funds:</b>					
General funds	<u>10,541</u>	<u>100</u>	<u>2,736</u>	<u>2,208</u>	<u>10,113</u>
<b>Restricted funds:</b>					
Scoping study	-	25,000	22,617	(2,383)	-
Demonstration project	-	50,000	-	-	50,000
Conference of the Islands	-	7,000	7,175	175	-
	<u>-</u>	<u>82,000</u>	<u>29,792</u>	<u>(2,208)</u>	<u>50,000</u>
	<u>£10,541</u>	<u>£82,100</u>	<u>£32,528</u>	<u>£Nil</u>	<u>£60,113</u>

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
...(cont'd)**

**9. MOVEMENT IN FUNDS** //(cont'd)

Comparative information for the movement in funds in the previous year is as follows:

<b>2021</b>	<b>At 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 March 2021 £</b>
<b>Unrestricted funds:</b>					
General	2,575	10,480	2,514	-	10,541
<b>Restricted funds</b>	-	-	-	-	-
	<u>£2,575</u>	<u>£10,480</u>	<u>£2,514</u>	<u>£Nil</u>	<u>£10,541</u>

Details of the Restricted Funds are set out in the Trustees' Report.

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>2022</b>	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
Current assets	11,013	68,295	79,308
Current liabilities	(900)	(18,295)	(19,195)
As at 31 March 2022	<u>£10,113</u>	<u>£50,000</u>	<u>£60,113</u>

Comparative information for the analysis of net assets between funds in the previous year is as follows:

<b>2021</b>	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
Current assets	10,541	-	10,541
Current liabilities	-	-	-
As at 31 March 2021	<u>£10,541</u>	<u>£Nil</u>	<u>£10,541</u>

**COMMONWEALTH HERITAGE FORUM**

**(Charity Commission Registered No.: 1183762)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

...(cont'd)

**11. CONTINGENT ASSETS**

Total grant funding awarded as at 31 March 2022 but not yet received and recognised as income due to the recognition criteria not being met amounts to £101,600 (2021 : £Nil).

**12. RELATED PARTY TRANSACTIONS**

Travelling, accommodation and other expenses totalling £7,227 were reimbursed in respect of the Patron and two trustees during the year. No related party transactions occurred in the year ended 2021.

**COMMONWEALTH HERITAGE FORUM**

England & Wales - Charity number 1183762

---

# Accounts

---

**REGISTERED AS A CHARITABLE INCORPORATED ORGANISATION (CIO) IN ENGLAND AND  
WALES**

**REGISTERED CHARITY NUMBER: 1183762**

## **COMMONWEALTH HERITAGE FORUM**

**Report of the Trustees and the Accounts  
for the year ended 31 March 2021**

## **Commonwealth Heritage Forum**

### **Contents of the Report of the Trustees and the Accounts for the year ended 31 March 2021**

	Page
Report of the Trustees	1 to 4
Receipts and Payments Account	<b>5</b>
Statement of Assets and Liabilities	6
Notes to the Accounts	7

## **Commonwealth Heritage Forum**

### **Report of the Trustees for the year ended 31 March 2021**

The Trustees present their report and the accounts of the CIO for the period from 1 April 2020 to 31 March 2021.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1183762

##### **Principal Office**

12 Devonshire Street  
LONDON  
W1G 7AB

##### **Patron**

H.E. Sir Rodney Williams KCMG

##### **Trustees**

Peregrine Bryant (first appointed 12 September 2018)  
Philip Davies (appointed 12 September 2018) (Chair)  
Lucy Denton (appointed 12 September 2018)  
Nicolette Duckham (appointed 12 September 2018)  
Robert Kerr (appointed 17 February 2020)  
Giles Quarme (appointed 17 February 2020)  
Francis Maude (first appointed 12 September 2018) (Secretary and Deputy Chair)  
Rachel Tranter-Needham (appointed 17 February 2020)  
Rowenna Wood (first appointed 12 September 2018)

##### **Honorary Treasurer**

Geoffrey Rice

##### **Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JG

##### **Website**

[www.commonwealthheritage.org](http://www.commonwealthheritage.org)

## **Commonwealth Heritage Forum**

### **Report of the Trustees for the year ended 31 March 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Commonwealth Heritage Forum is a Charitable Incorporated Organisation (CIO). On 6 June 2019 it was entered on the Register of Charities by the Charity Commission for England and Wales with the registered charity number 1183762. It is governed by a constitution that was adopted on formation.

##### **Trustees**

The first Trustees were appointed on 12 September 2018 to serve for specified periods of between two and four years from the formation of the CIO. Other Trustees are appointed for an initial term of three years. New Trustees are selected with regard to the skills, knowledge and experience needed for the effective administration of the CIO. All appointments and re-appointments are made by resolution of the Trustees, with the expectation that service will be limited to three consecutive terms of three years.

##### **Membership**

The members of the CIO are the Trustees for the time being. Trustees become members on appointment and cease to be members when they stand down as Trustees.

The Trustees are empowered to create associate or other classes of non-voting membership and to determine the rights and obligations of such members. This they have done by establishing three categories of membership with varying rates of subscription: Individual, Institution and Corporate. Membership is open to all those interested in sharing in the built heritage of the Commonwealth.

##### **Risk management**

The Trustees have a duty to identify and review the risks to which the CIO is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have assessed the major risks to which the CIO is exposed, in particular those related to the operations and finances of the Trust, and have established systems to mitigate exposure to the major risks.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the CIO are to advance the education of the public in the conservation, promotion and preservation of sites and buildings of cultural and/or historical significance. It seeks to do this in four principal ways:

##### *Communication*

To increase understanding and individual and collective knowledge of all the built heritage of the Commonwealth and between its peoples and institutions.

##### *Education*

To advance research, education and scholarship of the architectural, designed landscapes and engineering heritage of Commonwealth countries.

##### *Inspiration*

To encourage the conservation of all buildings and places of heritage interest by exchanging professional knowledge and expertise.

### *Conservation*

To facilitate the conservation of all the historic built environment by providing opportunities for learning, research, understanding, skills development and capabilities for all.

## Page 2

### **Commonwealth Heritage Forum**

#### **Report of the Trustees for the year ended 31 March 2020**

#### **Public benefit**

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the CIO's objectives and aims and in planning future activities.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

During the year under review the Trustees continued to meet regularly to progress the objectives and aims of the charity. The website was enhanced, further sponsorship was sought and received, further members were recruited and links developed with potential partners for some of the intended projects. The membership and role of the Forum's International Advisory Committee was broadened. Regular newsletters were published and social media used to raise interest in the common heritage of the Commonwealth and the need to conserve and promote it, to the benefit of all the peoples of the member countries.

The Forum was launched formally on 11 March 2020 at Australia House in London, by the generous invitation of the Australian High Commission. Speakers included the Forum's Patron, Sir Rodney Williams, and the Australian High Commissioner, George Brandis QC. Under its Commonwealth Heritage at Risk initiative, and in conjunction with local partners, the Forum is currently developing six pilot projects in Fiji, Nigeria, Sierra Leone, Trinidad and Tobago, Barbados and Pakistan to train local people to prepare registers of historic buildings at risk and identify priorities for action.

The Forum subscribes to the principles and core values of the Commonwealth, while working with partners to raise awareness through education and to improve livelihoods by the sharing of skills and expertise. It has an important role to play in meeting certain Sustainable Development Goals, in particular those addressing education, sustainable cities and communities and climate action. By reusing and adapting the legacy of the past to meet 21<sup>st</sup> century requirements, best use can be made of the embodied energy that buildings contain, reducing the carbon footprint of new development while revitalising historic neighbourhoods and existing communities.

In the spring of 2021, the Forum developed and delivered a series of webinars on issues relating to Commonwealth heritage which attracted a wide global audience. A further series of five talks is planned in the autumn. In addition, in conjunction with the Commonwealth Association of Architects, the Commonwealth Association of Planners, the Commonwealth Engineers Council and the Commonwealth Association of Universities, the Forum helped to plan and deliver a separate series of five online CPD lectures on issues relating to sustainable development, climate change, conservation-led regeneration and post-Covid recovery.

#### **Donors**

The CIO does not receive any funding from government or other public sources; it depends entirely on its own fundraising, from individual, institutional and corporate donors and from membership subscriptions. During the prior period a grant to help set up the Forum was received from The

Prince of Wales's Charitable Fund. The Forum is very grateful for this support and the ongoing generosity of its other sponsors.

### **FINANCIAL REVIEW**

During the prior period, funds were raised to establish and launch the CIO and an experienced consultant was engaged to assist with this. However, much of the work was undertaken by the Trustees as volunteers and this continues to be the case. The Trustees hope to raise further funds from donors, and to widen the membership base, so as to secure sufficient resources to enable the various initiatives that are being planned to proceed on a secure basis.

Page 3

**Commonwealth Heritage Forum**

**Report of the Trustees  
for the year ended 31 March 2020**

### **FUTURE DEVELOPMENTS**

The Trustees believe that the CIO can fulfil a vital role in supporting and promoting the appreciation, conservation and imaginative use of the built heritage of the Commonwealth.

Approved by the Trustees on 18 August 2021 and signed on their behalf by:

Philip Davies  
Trustee



**Commonwealth Heritage Forum**

**Receipts and Payments Account  
for the year ended 31 March 2020**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>		
Donations	6,025	20,500
Membership subscriptions	2,500	700
Gift Aid	1,955	-
	10,480	21,200
<b>PAYMENTS</b>		
General consultancy	300	12,600
Launch of the Forum	-	4,137
Information technology	2,065	1,390
Printing and stationery	40	468
Bank and money processing charges	109	30
	2,514	18,625
<b>CASH FUNDS at the period end</b>	<b>10,541</b>	<b>2,575</b>

The notes form part of these accounts

**Commonwealth Heritage Forum**

**Statement of Assets and Liabilities  
at 31 March 2021**

	<b>2020</b>
	<b>£</b>
<b>CURRENT ASSET</b>	
Cash at bank	10,541
<b>FUNDS</b>	
General fund	10,541

The financial statements were approved by the Trustees on 18 August 2021 and signed on their behalf by:

Philip Davies  
Trustee

The notes form part of these accounts

## **Commonwealth Heritage Forum**

### **Notes to the accounts for the year ended 31 March 2021**

**1. Accounting policies**

The accounts have been prepared on a receipts and payments basis.

**2. Trustee remuneration and benefits**

None of the Trustees received any remuneration or other benefits (2020: none).

