

SAVE BRITAIN'S HERITAGE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

SAVE BRITAIN'S HERITAGE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Timothy Cantell
Simon Jenkins
Paul Zuckerman
Guy Oliver
Ms Clare O'Brien
Eric Reynolds (Chairman)
F Douglas-Home (Appointed 10 March 2021)

Charity number

269129

Independent examiner

Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
United Kingdom
NR3 1RT

SAVE BRITAIN'S HERITAGE

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SAVE BRITAIN'S HERITAGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, a deed a trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects and activities as identified in the trust deed are;

- (a) to awaken the public interest in and appreciation of Britain's architectural heritage
- (b) to encourage the study of that heritage and related matters and to promote high standards of planning and architecture
- (c) to save from needless destruction or disfigurement buildings or groups of building and designed landscapes of special historic or architectural interest"

The trust deed identifies the following means

- (a) "the printing publication and distribution by sale or otherwise of books pamphlets papers and pictorial or other matter
- (b) the provision promotion and organisation of lectures educational courses public and private meetings exhibitions and other forms of instruction and publicity
- (c) the making of gifts or donation to charitable bodies where in the opinion of the Trustees such gifts or donations will be conducive to the promotion of the objects of the Trust
- (d) the bringing to public notice of threats to historic buildings and townscape and designed landscape"

Through these the charity aims to prevent the unnecessary loss of precious historic buildings, a resource historic, environmental, cultural, social and financial that once lost cannot be replaced.

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

Achievements and performance

2021 was another busy year – despite the challenging circumstances of continuing Covid-19 lockdowns. All staff continued to work remotely, and we kept in regular contact through weekly team meetings and individual catchups.

In January 2021 we campaigned for Cressingham Gardens, a modern estate in south London to be included in Lambeth's Conservation Area boundary review. We also called on Pembrokeshire County Council to halt infill plans for a rare assemblage of Georgian and Victorian docks. In January we also held a virtual walking tour of Rochdale.

In February, we led a successful legal challenge to stop the demolition of a Victorian model farm in Hampshire under permitted development rights. We also hosted online talks on Manchester and the impact of tall buildings, and Bishopsgate Goods Yard.

The following month we submitted a listing application for Minley Manor Farm, the Victorian model farm in Hampshire, an application supported by the Campaign for the Protection of Rural England, The Gardens Trust and historian Mark Girouard. Our objections also lead to the halt of the demolition of a Victorian villa in Barnet. In March we also welcomed a new Trustee to SAVE, Francine Douglas-Home, and we called on Conwy County Borough Council to issue an urgent repairs notice to the owners of Kinnell Hall, in Abegele, a Grade I listed grand country house, empty since 1999. We also welcomed a new Parliamentary report that recognised the major savings of the SAVE approach to retaining Richmond House on Whitehall, our long standing campaign to save the modern grade II* listed building from demolition. In March we also launched our internship programme, made possible by a bequest to SAVE, and we announced the publication of new booklet on Georg Mayer-Marton, the artist of the threatened 1950s mural in Oldham. We highlighted threats to the Scottish town of Ayr posed by demolition plans for the Ayr Station hotel, and we hosted an online talk on Westminster Abbey and Parliament Square Conservation Area.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

In April we highlighted the threats to an Art Deco former cinema in Liverpool – famous as the childhood dream palace of John Lennon and George Harrison. The 1939 building was under threat from Lidl supermarket redevelopment plans, and SAVE submitted a listing application to recognise its national significance and protect it. Also this month the High Court challenge launched by Weston Homes and Columbia Threadneedle collapsed as they withdrew their legal challenge over the highly contentious redevelopment plans for Anglia Square – proposals thrown out by the Secretary of State. This marked a major victory in our campaign against the 20 storey tower proposals in Norwich. We also launched our campaign against the major demolition plans for Fleet Street, central London, and initiated a petition to the Secretary of State for a public inquiry, and the former cinema in Liverpool was listed grade II. We hosted a hugely popular online talk with TV presenter George Clarke entitled, 'The Restoration Warriors of Britain'.

In May we wrote to MPs with 10 reasons to reject Parliament's expensive and destructive restoration and renewal plans – including the demolition of Richmond House. We initiated jointly hosted, with the Museum of London, a tour of Smithfield Market and the Cocoa Rooms for The Prince of Wales. This month we also announced that a House of Commons debate confirmed that the demolition plans of Richmond House would not proceed. This was a major milestone in our campaign. In May we hosted two online talks: the Conservation Challenges in Historic Sunderland, and Liverpool's Victorian terraces: 'The battle of the century'.

The following month we called on the Royal Borough of Kensington and Chelsea's planning committee to reject harmful proposals for South Kensington station in central London. The plans were subsequently withdrawn at the last minute from the agenda of the planning committee, following over 2000 objections. We reported on UNESCO's rebuke of the UK Government and recommendation to delete Liverpool from the World Heritage list due to inadequate management and weak planning rules. The Secretary of State also rejected plans for two tower blocks behind the grade II listed Fire Station on Albert Embankment. This followed a hard fought battle by Lambeth Village and the Garden Museum, with support from SAVE. Also in May, our legal action halted the demolition of the Sandonia, a former cinema in Stafford. This 1920s cinema with a triumphal arch was in the process of being demolished illegally when we stepped in.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

In July SAVE called for essential repairs to Zeal's the largest country house in Wiltshire. The grade I listed house had been owned by a British Virgin Isles registered company, and empty since 2010. We also urged UK Ministers to avoid a UK treaty breach over Liverpool's UNESCO World Heritage site, and we set out a series of recommendations for the UK Government to retain World Heritage site status. We also helped avert the demolition of a Victorian school in Garway, Herefordshire and successfully helped block plans to demolish the school house by challenging the permission under permitted development rights. In July we also regretted the loss of Liverpool's World Heritage site status – 17 years after it's first inscription. The Engine House and Chimney base of the former Linotype works in Altringham was listed and saved from demolition. We submitted the successful listing application.

The following month, we launched our latest SAVE publication on the threats to historic Canterbury. We warned of the threats to the city by placing economic development over it's biggest draw and asset – it's heritage. We also held a walking tour from Bishopsgate to Whitechapel. In September we hosted a walking tour in Pontefract.

In October, we submitted a listing application for Weeley Station in Essex, another Victorian Station threatened by Abellio Greater Anglia. The City of London refused plans to convert and extend the Custom House in the Pool of London into an exclusive hotel. SAVE wrote to Councillors supporting the City's position and arguing that public access to the landmark was critical to its historic significance. The City subsequently voted to refuse the plans – citing heritage harm and lack of public access. The proposals will now be heard at a public inquiry in early 2022. We also launched a plan to plan to preserve the Sandonia in Staffordshire. Working with a local architect we published an alternative scheme showing the 1920s frontage preserved, with new housing on the adjacent empty site. Also in October we hosted a walking tour in Sunderland, and held a special online event for Saviours on the 'inside track' of SAVE's current campaigns.

In November we led calls for the Royal Borough of Kensington and Chelsea to reject revised demolition led proposals for South Kensington Station. Subsequently the plans were thrown out by Councillors on the planning committee. We launched our Marks & Spencer's campaign – urging a re-think on the demolition plans for the company's historic Oxford Street store. We called on the planning committee to reject the demolition of the 1929 building.

In December we launched a joint SAVE, Twentieth Century Society petition to the chairman and CEO of Marks & Spencer to stop the demolition of the store, for environmental as well as heritage reasons. We also announced the saving of a quintessentially rural station from demolition following a successful legal challenge. Salhouse Station, north of Norwich had been granted permission via permitted development rights. This month the Director of the National Gallery in London, as well as national museums in Austria and Hungary backed our campaign to list the George Mayer- Marton mural in Oldham.

Financial review

Results are shown in the attached financial statements. The Charity has benefited from several generous grants in the year, for which we are extremely grateful. Membership subscriptions and book sales, and also this year, donations for on-line events, continue to be a regular income and member support remains fundamental to the organisation. The Charity is extremely grateful for the continuing support of Members and Saviours.

The trustees are confident that adequate reserves will remain available to ensure the continuity of the charity's activities. They conclude, therefore, that the accounts should be prepared on a going concern basis.

SAVE BRITAIN'S HERITAGE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves policy

It is the policy of the charity that sufficient unrestricted funds should be held to enable the charity to fulfil its designated purposes. The Trustees aim has been to maintain free reserves in unrestricted funds at a level which equates to at least three to six months of unrestricted charitable expenditure. The Trustees consider that this level should provide sufficient funds to continue with its charitable activities. Currently, the charity's unrestricted reserves (£655,306 as at 31st December 2021) exceed their required targets. However, in the light of prevailing uncertainties Trustees have considered it prudent to review this reserves policy.

As part of a risk management strategy, in order to ensure continuity in activities in the event of unexpected loss of resources, the Trustees have designated £150,000 within unrestricted reserves as operational contingency reserves. These funds are ring-fenced to cover any possible future replacement costs of key personnel or other unexpected project expenditure. An additional designated casework fund totalling £82,057 as at 31st December 2021 has been set aside by the Trustees for specific casework activities. Remaining unrestricted funds totalling £423,249 constitute the necessary reserves for core funding which the trustees consider sufficient to cover the operating expenditure of the Charity.

Restricted funds are funds that are held by the charity from donations held on trust for specific projects and activities. As at 31 December 2021 restricted funds comprised a balance totalling £197,621.

Risk Policy

The trustees have assessed the major risks to which the charity is exposed, in particular those arising due to Covid-19 and those relating to the specific operational areas of the charity and its finances. The trustees believe that by monitoring reserve levels and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks.

Future Plans

We will continue to campaign for the protection and saving of historic buildings across the country, support local campaign groups and giving advice on conservation campaigns, and making more people aware of what we do and how we work. Whilst continuing with our successful on-line event programme, we also plan to resume our successful walking tours in and outside London when possible, publishing our bi-annual newsletter and our monthly e-newsletter.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

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

Timothy Cantell

James Hall

(Resigned 1 February 2021)

Simon Jenkins

Paul Zuckerman

Guy Oliver

Ms Clare O'Brien

Ms Harriet Delvin

(Resigned 23 June 2021)

Eric Reynolds (Chairman)

F Douglas-Home

(Appointed 10 March 2021)

The trustees are elected by the board of trustees. Trustees serve for three years after which they may put themselves forward for re-election. The Chairman is elected for seven years. New trustees may be sought by open advertisement or through prior involvement with the charity and the Board of Trustees.

Newly appointed trustees meet with the Executive President and Director for an update on the charity's activities, procedures and financial position, and are given copies of the minutes of recent board and advisory committee meetings and recent annual reports and accounts.

SAVE BRITAIN'S HERITAGE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees meetings are held three times a year, at which, the trustees agree the broad strategy of the charity in relation to campaigns for historic buildings and areas and on issues affecting the historic built environment, as well as employment. The day to day running of the charity is delegated to the Director, and the Director and Executive President have, through the trust deed, broad authority to act in pursuit of the charity's aims between trustee meetings without recourse to the trustees.

The Director and Executive President are advised by an expert committee which meets every three months to discuss cases and issues and offer detailed advice on campaigns. This contains twelve members at present.

The charity has two charities to which it is connected by virtue of a unity of administration as well as related objects. These charities are The SAVE Trust (charity number 1069501) and SAVE Europe's Heritage (charity number 1042202).

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

Eric Reynolds (Chairman)

Trustee

Dated: 2 August 2022

SAVE BRITAIN'S HERITAGE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAVE BRITAIN'S HERITAGE

I report to the trustees on my examination of the financial statements of SAVE Britain's Heritage (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark Johnstone FCA

Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 25 August 2022

SAVE BRITAIN'S HERITAGE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	163,687	101,992	265,679	231,124	30,275	261,399
Charitable activities income	4	12,490	2,000	14,490	10,779	-	10,779
Investment income	5	68	-	68	465	-	465
Total income		<u>176,245</u>	<u>103,992</u>	<u>280,237</u>	<u>242,368</u>	<u>30,275</u>	<u>272,643</u>
Expenditure on:							
Raising funds expenditure	6	3,363	-	3,363	3,337	-	3,337
Charitable activities expenditure	7	172,078	98,551	270,629	287,866	89,832	377,698
Total expenditure		<u>175,441</u>	<u>98,551</u>	<u>273,992</u>	<u>291,203</u>	<u>89,832</u>	<u>381,035</u>
Net incoming/(outgoing) resources before transfers		804	5,441	6,245	(48,835)	(59,557)	(108,392)
Gross transfers between funds		(5,413)	5,413	-	(34,297)	34,297	-
Net (expenditure)/income for the year/							
Net movement in funds		(4,609)	10,854	6,245	(83,132)	(25,260)	(108,392)
Fund balances at 1 January 2021		<u>659,915</u>	<u>186,767</u>	<u>846,682</u>	<u>743,047</u>	<u>212,027</u>	<u>955,074</u>
Fund balances at 31 December 2021		<u><u>655,306</u></u>	<u><u>197,621</u></u>	<u><u>852,927</u></u>	<u><u>659,915</u></u>	<u><u>186,767</u></u>	<u><u>846,682</u></u>

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

All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		2,448		705
Current assets					
Stocks	12	10,853		11,717	
Debtors	13	5,966		6,176	
Cash at bank and in hand		848,608		877,095	
		<u>865,427</u>		<u>894,988</u>	
Creditors: amounts falling due within one year	14	<u>(14,948)</u>		<u>(49,011)</u>	
Net current assets			850,479		845,977
Total assets less current liabilities			<u>852,927</u>		<u>846,682</u>
Income funds					
Restricted funds	16		197,621		186,767
<u>Unrestricted funds</u>					
Designated funds	17	232,057		241,015	
General unrestricted funds		<u>423,249</u>		<u>418,900</u>	
			655,306		659,915
			<u>852,927</u>		<u>846,682</u>

The financial statements were approved by the Trustees on 2 August 2022

Eric Reynolds (Chairman)
Trustee

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

SAVE Britain's Heritage is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on reducing balance
---------------------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	99,842	88,022	187,864	87,072	29,650	116,722
Legacies receivable	39	13,970	14,009	87,056	625	87,681
Membership subscriptions	53,073	-	53,073	47,967	-	47,967
Gift aid	10,733	-	10,733	9,029	-	9,029
	<u>163,687</u>	<u>101,992</u>	<u>265,679</u>	<u>231,124</u>	<u>30,275</u>	<u>261,399</u>

4 Charitable activities income

	General charitable activities	Total	General charitable activities	Total
	2021	2021	2020	2020
	£	£	£	£
Publications and other sales	5,212	5,212	2,754	2,754
Event income	4,668	4,668	2,170	2,170
Newsletter income	4,610	4,610	5,855	5,855
	<u>14,490</u>	<u>14,490</u>	<u>10,779</u>	<u>10,779</u>
Analysis by fund				
Unrestricted funds	12,490	12,490	10,779	10,779
Restricted funds	2,000	2,000	-	-
	<u>14,490</u>	<u>14,490</u>	<u>10,779</u>	<u>10,779</u>

5 Investment income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>68</u>	<u>465</u>

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Raising funds expenditure

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Membership scheme	2,665	3,332
Other fundraising costs	698	5
	<hr/>	<hr/>
Fundraising and publicity	3,363	3,337
	<hr/>	<hr/>
	<u>3,363</u>	<u>3,337</u>

7 Charitable activities expenditure

	General charitable activities	General charitable activities
	2021	2020
	£	£
Staff costs	187,919	179,863
Campaigning expenses	40,668	33,587
Event costs	346	931
Publication costs	864	5,765
Travel, subsistence and meeting expense	1,649	272
Training	6,957	48
Website development and advertising	-	1,144
Subscriptions	1,972	1,294
Miscellaneous expenditure	941	408
SAVE Trust loan written off	-	129,691
	<hr/>	<hr/>
	241,316	353,003
	<hr/>	<hr/>
Share of support costs (see note 8)	23,301	19,447
Share of governance costs (see note 8)	6,012	5,248
	<hr/>	<hr/>
	270,629	377,698
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	172,078	287,866
Restricted funds	98,551	89,832
	<hr/>	<hr/>
	<u>270,629</u>	<u>377,698</u>

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Depreciation	816	-	816	236	236
Rent, insurance and utilities	9,655	-	9,655	9,047	9,047
Telephone, fax and internet	2,851	-	2,851	2,701	2,701
Print, post and stationery	1,838	-	1,838	1,780	1,780
Computer and IT costs	6,368	-	6,368	4,730	4,730
Bank interest and charges	1,198	-	1,198	953	953
Recruitment costs	575	-	575	-	-
Accountancy	-	6,012	6,012	-	5,248
	<u>23,301</u>	<u>6,012</u>	<u>29,313</u>	<u>19,447</u>	<u>24,695</u>
Analysed between Charitable activities	<u>23,301</u>	<u>6,012</u>	<u>29,313</u>	<u>19,447</u>	<u>24,695</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Employees	<u>7</u>	<u>7</u>
Employment costs	2021 £	2020 £
Wages and salaries	<u>187,919</u>	<u>179,863</u>

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

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 January 2021	8,398
Additions	2,559
	<hr/>
At 31 December 2021	10,957
	<hr/>
Depreciation and impairment	
At 1 January 2021	7,693
Depreciation charged in the year	816
	<hr/>
At 31 December 2021	8,509
	<hr/>
Carrying amount	
At 31 December 2021	2,448
	<hr/>
At 31 December 2020	705
	<hr/>

12 Stocks

	2021 £	2020 £
Stock of publications	10,853	11,717
	<hr/>	<hr/>

13 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	3,020	2,686
Prepayments and accrued income	2,946	3,490
	<hr/>	<hr/>
	5,966	6,176
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		3,868	4,006
Deferred income	15	-	30,000
Other creditors		96	96
Accruals and deferred income		10,984	14,909
		<hr/>	<hr/>
		14,948	49,011
		<hr/>	<hr/>

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

15 Deferred income

	2021 £	2020 £
Arising from 2021 grant received in advance	-	30,000
	<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Deferred income is included within:		
Current liabilities	-	30,000
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 January 2021	30,000	-
Released from previous periods	(30,000)	-
Resources deferred in the year	-	30,000
	<u> </u>	<u> </u>
Deferred income at 31 December 2021	-	30,000
	<u> </u>	<u> </u>

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£	£	£	£
Internship	75,943	-	(3,192)	-	72,751	-	(7,150)	-	65,601
Smithfield	4,528	-	-	-	4,528	-	(228)	-	4,300
Piercefield	5,324	-	-	-	5,324	-	-	-	5,324
Wentworth Woodhouse	1,861	625	-	-	2,486	13,970	(14,595)	-	1,861
London Publication	4,595	-	-	-	4,595	-	-	-	4,595
Development Corporate fund	7,158	-	-	-	7,158	-	-	-	7,158
Salaries	2,385	28,000	(63,747)	34,297	935	64,000	(69,025)	4,090	-
Fundraising salaries	10,550	-	(10,550)	-	-	-	-	-	-
Ruperra Castle	43,252	-	(7,200)	-	36,052	1,000	-	-	37,052
Winchester	14,616	-	-	-	14,616	-	-	-	14,616
Fighting fund	24,901	1,650	(4,306)	-	22,245	20,022	(2,880)	-	39,387
Strand	1,821	-	-	-	1,821	-	-	-	1,821
Historic Schools Report	844	-	-	-	844	-	-	-	844
Manchester	14,149	-	(837)	-	13,312	-	(250)	-	13,062
Canterbury	100	-	-	-	100	1,000	(4,423)	3,323	-
Newsletter	-	-	-	-	-	2,000	-	(2,000)	-
Brandon	-	-	-	-	-	2,000	-	-	2,000
	212,027	30,275	(89,832)	34,297	186,767	103,992	(98,551)	5,413	197,621

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Restricted funds

(Continued)

Purpose of restricted funds:

- **Internship** - Legacy to cover the costs of employing interns for a period of 3 to 12 months.
- **Smithfield** - To fund the campaign to save Smithfield General Market.
- **Piercefield** - To fund the campaign to save Piercefield House from further dereliction, repair it and bring it to new use.
- **Wentworth Woodhouse** - To fund the campaign of securing the house for the nation.
- **London publication** - To fund the publication of a report on threats to the architectural heritage of London.
- **Development corporate fundraising** - from Heritage Lottery Fund for improving website, database, staff training and mentoring.
- **Fundraising salaries** - to fund cost of a fund-raising officer.
- **Winchester** - to provided support to a local led campaign against proposals for the Silver Hill area of Winchester.
- **Fighting fund** - to support SAVE's campaigns, contributing to the costs of legal advice and challenges.
- **The Strand** - to support the campaign to save five eighteenth and nineteenth century townhouses next to Somerset House from demolition, and to develop an alternative proposal for the buildings, showing how they could be reused.
- **Grimsby** - to fund a campaign against the demolition of historic buildings which formed part of the Grimsby Dockyard.
- **Historic Schools** - funding to prepare a report on historic and architecturally significant schools, looking in detail at the issues and challenges surrounding this type of historic building today.
- **Ruperra Castle** - donations to fund emergency works to the castle and secure the future of this significant building in Wales.
- **Manchester** - to fund projects and campaigns in the Manchester area.

SAVE BRITAIN'S HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Resources expended	Transfers	Balance at 1 January 2021	Resources expended	Balance at 31 December 2021
	£	£	£	£	£
Casework fund	(8,985)	100,000	91,015	(8,958)	82,057
Operational contingency fund	-	150,000	150,000	-	150,000
	<u>(8,985)</u>	<u>250,000</u>	<u>241,015</u>	<u>(8,958)</u>	<u>232,057</u>

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	2,448	-	2,448	705	-	705
Current assets/(liabilities)	652,858	197,621	850,479	659,210	186,767	845,977
	<u>655,306</u>	<u>197,621</u>	<u>852,927</u>	<u>659,915</u>	<u>186,767</u>	<u>846,682</u>

19 Related party transactions

The charity charged £500 (2020 : £500) to SAVE Europe's Heritage for staff overheads.

As a result of the current year transactions, the amounts owed to SAVE Britain's Heritage by the related charities are included within other debtors and are as follows:

SAVE Trust : £Nil (2020 : £Nil)

SAVE Europe's Heritage : £544 (2020 : £604)