

**SAVE BRITAIN'S HERITAGE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# 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

**Charity number**

269129

**Independent examiner**

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

---

# SAVE BRITAIN'S HERITAGE

## CONTENTS

---

	Page
Trustees' report	1 - 5
Independent examiner's report	
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

---

## **SAVE BRITAIN'S HERITAGE**

### **TRUSTEES' REPORT**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

---

The trustees present their annual report and financial statements for the year ended 31 December 2022.

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**

2022 was another incredibly busy and exciting year for SAVE. Everyone worked incredibly hard and under some intense pressure. Yet again for a small team, we created some massive waves!

In January, The Custom House public inquiry took place. This is long running case for SAVE where we have campaigned for improved public access to this magnificent grade II \* listed former HMRC building on the River Thames in the City of London. SAVE submitted a written statement in collaboration with Alec Forshaw, we also successfully requested permission to speak on public access –and in support of The Georgian Group and City of London Corporation. Alec Forshaw was cross examined by the developer's QC – it is unusual for members of the public to be questioned, and highlighted the high profile nature of our intervention.

February saw our publication of the news of the dissolution of the Parliamentary Sponsor Body, previously in charge of the highly controversial Richmond House demolition plans. We also publicised the news of the works to the roofs of the House of Commons and their successful completion and modest cost, compared to the temporary MPs chamber plans. We also attended an event marking the saving of the Sutton Estate in the Mayor's Parlour at Kensington Council.

In March two members of staff attended a day's media training – covering in print and online interviews and presentations. Our first intern of 2022 started in the office. We gave a talk to conservation students at the University of Glasgow and attended 'Heritage day' the first pan heritage networking event for two years.

We were interviewed on BBC TV's show 'look north' discussing the conversion of Mills in Northern England. We finished the Ayr station report on conversion and restoration options for the building in Scotland and worked with leading a Scottish architect and QS. At the end of March Alec Forshaw led a walk in the City of London for SAVE. And our new Communications and Editorial Manager started with us.

## **SAVE BRITAIN'S HERITAGE**

### **TRUSTEES' REPORT (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

---

Also in March, we signed an open letter in The Times along with UNESCO, the national amenity societies, academics and leading museums highlighting the threats to Ukraine's cultural and built heritage. We also successfully launched our Department Stores report and received extensive press coverage – the author Hattie Lloyd and the Director took part in eight regional TV and radio interviews – a record in one day for SAVE. We had very positive feedback from supporters and the press. We hosted a sell out walking tour in the City with Alec Forshaw and also published a new report into the threats facing Ayr Station hotel in Scotland.

In April, the Secretary of State issued holding notice to the M & S plans – we publicised this and rallied support for the campaign. Also this month we also organised and hosted a joint online event with the Twentieth Century Society on our ongoing high profile campaign on the Oldham Mural – with guest speakers including an art historian from the University of Glasgow and the Hungarian Consulate General in Manchester. We took part in a seminar on sustainability and heritage for Architecture Today – a national architecture magazine.

In May we supported local historians in their listing of the remains of St Olav's church on the site of the proposed Anglia Square development in Norwich. We went on a team visit to Norwich to meet the Norwich Society and other allies. We also co-ordinated objections to the Anglia Square new proposals by Weston Homes. We visited Devon to see a mill complex in Newton Abbot under threat from demolition and redevelopment – we are working with an architect on an alternative scheme.

Also in May we submitted objections to a new demolition and rebuild proposal above Angel tube, north London on sustainability and heritage grounds. Working with the Architects Journal we co-ordinated a letter signed by 25 architects, historians, urbanists calling on Secretary of State Michael Gove to call in the M & S plans.

In June we publicised the listing success in Rochdale of 18<sup>th</sup> century weavers cottages. Also this month we launched a new recruitment drive for a part time events co-ordinator. We issued a press release on the opening to the public of Ombersley Court – a major case for SAVE in Worcestershire. We also publicised threats to Norris Castle, a grade I listed castle on the Isle of Wight.

We also commissioned, designed and produced the summer SAVE newsletter. We also hosted an Italian scholar student from a University in Venice.

We hosted first major in person event since 2019 in the Gallery this month – the BAR 2022 launch event with a guest speaker. We co-ordinated extensive press coverage around this launch. The new entries across the UK were picked up in regional papers in Northumberland, Yorkshire, Greater Manchester, Merseyside, Wales, Swindon, Cornwall and London.

We also received very good news that that the M and S proposals have been called in by the Secretary of State – meaning the proposals will be scrutinised at a public inquiry, and began assembling our team.

In July we were delighted to report the Secretary of State's decision to throw out controversial plans to convert the Customs House into a boutique hotel. The case was widely covered in the National press, and our work in Norwich on the possible remains of the Medieval Church on the Anglia Square site, Norwich was also covered, as was our campaign for Norris Castle, Isle of Wight.

This month we also published our Summer Newsletter – with huge amount of production and editorial work by members of the team – a terrific issue with pieces from a range of external contributors as well as the SAVE team. July also saw the publication of the SAVE alternative vision for Anglia Square, designed by award winning architects Ash Sakula. In the same month we also issued a strongly worded rebuttal to a press release from the developer Weston Homes seeking to discredit our alternative.

At the end of July we launched a major crowd sourced funding campaign drive to raise money for our legal fees for the M&S public inquiry where we were declared as the major formal opposition party.

In August we recruited top architects and climate experts to write to PINS against the M&S plans. Also in August we were delighted to announce the grade II listing of the Oldham church and 1950s George Mayer-Marton mural – the focus of a two year SAVE campaign. Writer Bill Bryson supported our M&S campaign – and this was picked up widely in the national press. Also in August, we issued a press release rebutting claims from M&S about the quality of the existing buildings and their potential for retro-fit. We also welcomed our new events co-ordinator.

## **SAVE BRITAIN'S HERITAGE**

### **TRUSTEES' REPORT (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 DECEMBER 2022***

---

In September we issued a press release calling on Islington's planning committee to reject proposals to demolish a reusable building above Angel tube. We also strongly objected to the planning application. This month we also hosted a sell out tour of Folkestone, Kent led by a local guide from the New Folkestone Society.

We launched a campaign to save historic mills at Newton Abbot, in South Devon from demolition and housing redevelopment, and we published an alternative vision of how the existing buildings could be repurposed for housing by Jonathan Draysfield architects. We also backed urgent calls to Cadyw to list an important Arts & Crafts house in Newtown, Powys threatened with demolition. At the end of September, we hosted a brilliant tour of Halifax led by Mike Ashworth.

October kicked off with a SAVE tour of Bradford on Avon led by SAVE trustee Timothy Cantell and on the same day we hosted a special tour of the Oldham Mural jointly with the Twentieth Century Society with guest speakers.

We announced our expert team of witnesses and barrister to represent SAVE at the M&S inquiry. We achieved widespread publicity ahead of the inquiry which opened in Westminster City Hall on 25<sup>th</sup> October. Several high profile architects and developers attended on the first day including Griff Rhys Jones, Julia Barfield (architect of London Eye) representatives of ACAN – architects climate change network and developers Alchemy and Seaforth Land.

At the close of the inquiry on 4<sup>th</sup> November. M&S issued a press release misrepresenting our position on sustainability issues. We rebutted this with a strongly worded legal letter accompanied by a press release re-stating our case.

Also this month we attended a day hearing in the High Court seeking to prevent the demolition of a Victorian school building in Garway, Herefordshire. We were represented by Richard Harwood KC and solicitor Susan Ring. We met with the Sellars developer team regarding the widely contested Liverpool Street station redevelopment and 16 storey tower proposals.

In December we published the SAVE Winter newsletter which was very well received – best ever in terms of content – with a major focus on M&S and sustainability and heritage – and external writers. Big thanks to the team for a lot of work on the production of this issue.

We joined forces with the National Amenity Societies to re-form the Liverpool Street Station campaign and issued a joint press release objecting to the latest iterations of the plan.

We also responded in the press to plans by South Ayrshire Council to demolish Ayr Station Hotel – by writing to all Cllrs and issuing a press release highlighting the plans. We hosted a Christmas party in The Gallery for our supporters – 70 people attended. This was the first such part since 2019.

#### **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, book sales, and 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 2022**

---

##### **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 historic 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 have in the past considered that this level should provide sufficient funds to continue with its charitable activities. Currently, the charity's unrestricted reserves (£587,735 as at 31<sup>st</sup> December 2022) exceed their required targets. However, in the light of prevailing uncertainties in 2021 Trustees 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 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 £100,000 as at 31<sup>st</sup> December 2022 has been set aside by the Trustees for specific casework activities. Remaining unrestricted funds totalling £337,735 constitute the necessary reserves for core funding which the trustees consider sufficient to cover the operating expenditure of the Charity and to continue its growth strategy.

Restricted funds are funds that are held by the charity from donations held on trust for specific projects and activities. As at 31 December 2022 restricted funds comprised a balance totalling £184,083.

##### **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. We also are continuing with our plan to resume a full programme of events, successful walking tours in and outside London, 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  
Simon Jenkins  
Paul Zuckerman  
Guy Oliver  
Ms Clare O'Brien  
Eric Reynolds (Chairman)  
F Douglas-Home

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 2022***

---

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: 24th August 2023 .....



**SAVE BRITAIN'S HERITAGE****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	3	147,094	98,900	245,994	163,687	101,992	265,679
Charitable activities income	4	9,413	2,000	11,413	12,490	2,000	14,490
Investment income	5	2,634	-	2,634	68	-	68
<b>Total income</b>		<u>159,141</u>	<u>100,900</u>	<u>260,041</u>	<u>176,245</u>	<u>103,992</u>	<u>280,237</u>
<b><u>Expenditure on:</u></b>							
Raising funds expenditure	6	5,070	-	5,070	3,363	-	3,363
Charitable activities expenditure	7	221,642	114,438	336,080	172,078	98,551	270,629
<b>Total expenditure</b>		<u>226,712</u>	<u>114,438</u>	<u>341,150</u>	<u>175,441</u>	<u>98,551</u>	<u>273,992</u>
Gross transfers between funds		-	-	-	(5,413)	5,413	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(67,571)	(13,538)	(81,109)	(4,609)	10,854	6,245
Fund balances at 1 January 2022		<u>655,306</u>	<u>197,621</u>	<u>852,927</u>	<u>659,915</u>	<u>186,767</u>	<u>846,682</u>
<b>Fund balances at 31 December 2022</b>		<u><u>587,735</u></u>	<u><u>184,083</u></u>	<u><u>771,818</u></u>	<u><u>655,306</u></u>	<u><u>197,621</u></u>	<u><u>852,927</u></u>

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

All income and expenditure derive from continuing activities.

**SAVE BRITAIN'S HERITAGE****BALANCE SHEET****AS AT 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		2,801		2,448
<b>Current assets</b>					
Stocks	13	11,440		10,853	
Debtors	14	10,147		5,966	
Cash at bank and in hand		761,658		848,608	
		<u>783,245</u>		<u>865,427</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(14,228)</u>		<u>(14,948)</u>	
Net current assets			769,017		850,479
<b>Total assets less current liabilities</b>			<u>771,818</u>		<u>852,927</u>
<b>Income funds</b>					
Restricted funds	16		184,083		197,621
<u>Unrestricted funds</u>					
Designated funds	17	250,000		232,057	
General unrestricted funds		<u>337,735</u>		<u>423,249</u>	
			587,735		655,306
			<u>771,818</u>		<u>852,927</u>

The financial statements were approved by the Trustees on ...26th July 2023

.....  
Eric Reynolds (Chairman)  
Trustee



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

---

**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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**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 2022*****3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	86,372	98,900	185,272	99,842	88,022	187,864
Legacies receivable	-	-	-	39	13,970	14,009
Membership subscriptions	52,744	-	52,744	53,073	-	53,073
Gift aid	7,978	-	7,978	10,733	-	10,733
	<u>147,094</u>	<u>98,900</u>	<u>245,994</u>	<u>163,687</u>	<u>101,992</u>	<u>265,679</u>

**SAVE BRITAIN'S HERITAGE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022****4 Charitable activities income**

	General charitable activities 2022 £	General charitable activities 2021 £
Publications and other sales	3,105	5,212
Event income	2,040	4,668
Newsletter income	6,268	4,610
	<u>11,413</u>	<u>14,490</u>
<b>Analysis by fund</b>		
Unrestricted funds	9,413	12,490
Restricted funds	2,000	2,000
	<u>11,413</u>	<u>14,490</u>

**5 Investment income**

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>2,634</u>	<u>68</u>

**6 Raising funds expenditure**

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Fundraising and publicity</u>		
Membership scheme	1,988	2,665
Other fundraising costs	3,082	698
	<u>5,070</u>	<u>3,363</u>
Fundraising and publicity	<u>5,070</u>	<u>3,363</u>

**SAVE BRITAIN'S HERITAGE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022****7 Charitable activities expenditure**

	<b>General charitable activities 2022 £</b>	<b>General charitable activities 2021 £</b>
Staff costs	223,153	187,919
Campaigning expenses	70,020	40,668
Event costs	653	346
Publication costs	1,305	864
Travel, subsistence and meeting expense	2,293	1,649
Training	355	6,957
Website development and advertising	1,834	-
Subscriptions	1,340	1,972
Miscellaneous expenditure	1,237	941
	<u>302,190</u>	<u>241,316</u>
Share of support costs (see note 8)	27,748	23,301
Share of governance costs (see note 8)	6,142	6,012
	<u>336,080</u>	<u>270,629</u>
<b>Analysis by fund</b>		
Unrestricted funds	221,642	172,078
Restricted funds	114,438	98,551
	<u>336,080</u>	<u>270,629</u>



**SAVE BRITAIN'S HERITAGE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****8 Support costs**

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	930	-	930	816	-	816
Rent, insurance and utilities	11,714	-	11,714	9,655	-	9,655
Telephone, fax and internet	3,585	-	3,585	2,851	-	2,851
Print, post and stationery	1,786	-	1,786	1,838	-	1,838
Computer and IT costs	7,273	-	7,273	6,368	-	6,368
Bank interest and charges	1,205	-	1,205	1,198	-	1,198
Recruitment costs	1,255	-	1,255	575	-	575
Accountancy	-	5,992	5,992	-	6,012	6,012
Legal and professional	-	150	150	-	-	-
	<u>27,748</u>	<u>6,142</u>	<u>33,890</u>	<u>23,301</u>	<u>6,012</u>	<u>29,313</u>
Analysed between Charitable activities	<u>27,748</u>	<u>6,142</u>	<u>33,890</u>	<u>23,301</u>	<u>6,012</u>	<u>29,313</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:

	2022 Number	2021 Number
Employees	<u>7</u>	<u>7</u>
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	<u>223,153</u>	<u>187,919</u>

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

**11 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**SAVE BRITAIN'S HERITAGE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022****12 Tangible fixed assets****Plant and equipment**  
**£****Cost**

At 1 January 2022

10,957

Additions

1,278

At 31 December 2022

12,235

**Depreciation and impairment**

At 1 January 2022

8,509

Depreciation charged in the year

925

At 31 December 2022

9,434

**Carrying amount**

At 31 December 2022

2,801

At 31 December 2021

2,448

**13 Stocks****2022****£****2021****£**

Stock of publications

11,440

10,853

**14 Debtors****2022****£****2021****£****Amounts falling due within one year:**

Other debtors

2,887

3,020

Prepayments and accrued income

7,260

2,946

10,147

5,966

**15 Creditors: amounts falling due within one year****2022****£****2021****£**

Other taxation and social security

6,676

3,868

Other creditors

-

96

Accruals and deferred income

7,552

10,984

14,228

14,948

**SAVE BRITAIN'S HERITAGE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****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 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£	£
Internship	72,751	-	(7,150)	-	65,601	-	(18,240)	-
Smithfield	4,528	-	(228)	-	4,300	-	-	-
Piercefield	5,324	-	-	-	5,324	-	-	-
Wentworth Woodhouse	2,486	13,970	(14,595)	-	1,861	-	-	-
London Publication	4,595	-	-	-	4,595	-	-	-
Development Corporate fund	7,158	-	-	-	7,158	-	-	-
Salaries	935	64,000	(69,025)	4,090	-	60,000	(57,576)	-
Ruperra Castle	36,052	1,000	-	-	37,052	-	(1,680)	-
Winchester	14,616	-	-	-	14,616	-	-	-
Fighting fund	22,245	20,022	(2,880)	-	39,387	6,708	-	(8,023)
Strand	1,821	-	-	-	1,821	-	-	-
Historic Schools Report	844	-	-	-	844	-	-	-
Manchester	13,312	-	(250)	-	13,062	-	(274)	-
Canterbury	100	1,000	(4,423)	3,323	-	-	-	-
Newsletter	-	2,000	-	(2,000)	-	6,000	(4,000)	-
Brandon	-	2,000	-	-	2,000	-	-	-
M&S	-	-	-	-	-	24,645	(32,668)	8,023
Ayr	-	-	-	-	-	3,547	-	-
	<u>186,767</u>	<u>103,992</u>	<u>(98,551)</u>	<u>5,413</u>	<u>197,621</u>	<u>100,900</u>	<u>(114,438)</u>	<u>-</u>
								<u>184,083</u>

## SAVE BRITAIN'S HERITAGE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

---

#### 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.
- **Salaries** - to fund cost of project-related salaries.
- **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.
- **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.
- **M&S** - to support the costs of the Marks & Spencer landmark case against the demolition and rebuilding of the flagship building in Oxford Street, London.
- **Ayr** - to cover the costs of the proposals for alternative uses for the Ayr Station Hotel
- **Brandon** - to support the campaign against demolition of the historic Brandon station

**SAVE BRITAIN'S HERITAGE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****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:

	Balance at 1 January 2021	Resources expended	Balance at 1 January 2022	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£
Casework fund	91,015	(8,958)	82,057	(24,378)	42,321	100,000
Operational contingency fund	150,000	-	150,000	-	-	150,000
	<u>241,015</u>	<u>(8,958)</u>	<u>232,057</u>	<u>(24,378)</u>	<u>42,321</u>	<u>250,000</u>

**18 Analysis of net assets between funds**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	2,801	-	2,801	2,448	2,448
Current assets/(liabilities)	334,934	184,083	769,017	652,858	850,479
	<u>337,735</u>	<u>184,083</u>	<u>771,818</u>	<u>197,621</u>	<u>852,927</u>

**19 Related party transactions**

The charity charged £100 (2021 : £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 (2021 : £Nil)

SAVE Europe's Heritage : £100 (2021 : £544 )