

ICOMOS-UK
Annual Report and Accounts
for the year ended
31 March 2013

INTERNATIONAL COUNCIL ON MONUMENTS & SITES - UK

CHARITY 1057254

International Council on Monuments & Sites - UK

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International Council on Monuments & Sites - UK

Trustees' Annual Report

Reference and Administration Details

Charity name	International Council on Monuments & Sites UK
Other name	ICOMOS-UK
Registered charity number	1057254
Principal address	70 Cowcross Street, London EC1M 6EJ

Names of the trustees who manage the charity

The Rt Hon The Lord Hankey	-President	to October 2012
David Thackray	-Acting President	from October 2012
David Thackray	-Vice President, England	
James Simpson	-Vice President, Scotland	
Stephen Hughes	-Vice President, Wales	
Andrew Webster	-Treasurer	
Clara Arokiasamy	-Chair Intangible Cultural Heritage Committee	
Chris Blandford		
Jim Coulson		
Dorian Crone	-Chair Education & Training Committee	
Torsten Haak		
Richard Hughes		
Sir Donald Insall		
Barry Joyce		
Aylin Orbasli		
David Thackray	-Chair World Heritage Committee	
Stephen Shaw	-Chair Cultural Tourism Committee	
Paul Walshe	-Chair Cultural Landscapes & Historic Gardens Committee	
Jeff West	-Chair Development Committee	to November 2012

Observers

Sherban Cantacuzino	-Past President	
The Rt Hon The Lord Hankey	-Past President	from December 2012
Tom Hassall	-Past President	
Mansell Jagger	-Past President	from April 2012
John Hurd	-President ICOMOS Advisory Committee	

Names and addresses of advisors

Bankers	HSBC 39 Tottenham Court Road London W1T 2AR
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Independent examiner	Anthony Alford Chartered Accountant Shepherd's Crook Netherbury Dorset DT6 5LY
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Name of senior member of staff

Susan Denyer	Secretary
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Trustees' Annual Report

Structure, Governance and Management

Type of governing document	Constitution dated 3 July 1996
How the charity is constituted	Association
Trustee selection methods	Elected by existing trustee body

Objectives and Activities

Summary of the objects of the charity set out in its governing document

To secure for the public benefit the preservation, development and enhancement of buildings and features of historic or public interest and to foster co-operation at national and international levels to this end.

Summary of the main activities in relation to these objects

ICOMOS-UK

- provides a forum for all those involved in the conservation of cultural heritage
- facilitates professional dialogue and exchange on both specialist and general conservation issues
- works for higher standards in the conservation of cultural heritage
- plays a leading role in implementing the World Heritage Convention within the UK and in promoting exemplar custodianship of World Heritage sites
- provides links with the international network of ICOMOS members
- promotes international best practice through publications, research, conferences and seminars
- promotes education and training programmes for conservation work
- encourages a wide understanding of the scope and value of cultural heritage
- encourages cultural tourism initiatives

Achievements and Performance

Summary of the main achievements of the charity during the year

One of ICOMOS-UK's main activities for the year was its major international conference on World Heritage for Tomorrow, the UK's contribution to the international celebrations for the 40th Anniversary of the World Heritage Convention. The conference was held in association with the Open University and University College London's UCL Centre of Museums, Heritage and Material Culture Studies, on 1st December. It brought together government representatives, policy makers, academics, heritage site managers and other interested participants to discuss the role of World Heritage in the UK in the coming decade.

In July there was also an international focus for a further conference on one of the UK's Tentative List sites, the Slate Industry Landscapes of North Wales. This was organised in collaboration with RCAHMW and with the support of Gwynedd Council and held at Plas-y-Bwlch Study Centre in the Snowdonia National Park.

The subject of the Annual Christmas Lecture was Timbuktu under Threat. This timely lecture on the threats to the cultural heritage of Timbuktu, and to the cultural heritage profession more widely in Mali, was given by Professor Kevin MacDonald of University College, London.

ICOMOS-UK's sub-Committees continue to be active. Its World Heritage sub-Committee organised in March a first training day for its appointed representatives to World Heritage Steering Committees in the UK.

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Trustees' Annual Report

A new ICOMOS-UK sub-Committee met for the first time in November 2012, covering Intangible Cultural Heritage. The Development sub-Committee was responsible for drafting a new 2013-2018 Strategic Plan, including a Fund-Raising Strategy. Both were approved by the Executive Committee in March.

Financial Review

Brief statement of the Charity's policy on reserves

The trustees aim to keep reserves sufficient to cover 2-4 months expenditure

Details of any funds materially in deficit

No fund of the Charity is in deficit

Accounting responsibilities of the trustees

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the association and of the income and expenditure of the association for that period. In preparing these accounts the trustees

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent
- Follow applicable accounting standards, subject to any material departures disclosed and explained in explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the association will continue its operations

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association and to enable them to ensure that the accounts comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the association and hence for taking reasonable steps for the prevention of fraud and other irregularities

Approval

This report was approved by the Trustees on 6 June 2013 and signed on their behalf

David Thackray
Acting President

International Council on Monuments & Sites - UK

Independent Examiner's Report to the Trustees of the International Council on Monuments & Sites - UK (Icomos - UK)

I report on the financial statements of the charity for the year ended 31 March 2013 which are set out on pages 5 to 8

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in a Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work of for this report.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or.
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Anthony Alford
Chartered Accountant
Shepherd's Crook, Netherbury, Dorset DT6 5LY

30 January 2014

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Statement of Financial Activities for the year ended 31 March 2013

	Restricted Funds £	Designated Funds £	Unrestricted Funds £	Total Funds £	2012 £
Incoming Resources					
Investment Income, Royalties, Membership Fees etc			48,135	48,135	36,426
Grants and Donations			18,112	18,112	13,121
Total Incoming Resources			<u>66,247</u>	<u>66,247</u>	<u>49,547</u>
Resources Expended					
Expenditure on activities and support costs	15	-	59,694	59,709	61,830
Management and administration					
Total Resources Expended	<u>15</u>	<u>-</u>	<u>59,694</u>	<u>59,709</u>	<u>61,830</u>
Transfers					
Net Incoming (Outgoing) Resources for the Year	<u>(15)</u>	<u>-</u>	<u>6,553</u>	<u>6,538</u>	<u>(12,283)</u>
Reversal of provisions not now required			6,246	6,246	-
Transfers (see note 5)		5,000	(5,000)		
Other Recognised Gains and Losses					
Unrealised gains on investment assets	-		-	-	-
Net Movement in Funds	<u>(15)</u>	<u>5,000</u>	<u>7,799</u>	<u>12,784</u>	<u>(12,283)</u>
Fund balances brought forward at 1 April 2012	3,792	-	8,309	12,101	24,384
Fund balances carried forward at 31 March 2013	<u><u>3,777</u></u>	<u><u>5,000</u></u>	<u><u>16,108</u></u>	<u><u>24,885</u></u>	<u><u>12,101</u></u>

There were no recognised gains or losses for 2012 or 2013 other than those included in the statement of Financial Activities.

The notes on pages 7 and 8 form an integrated part of these accounts.

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Balance Sheet as at 31 March 2013

	Notes	2013		2012	
		£	£	£	£
Fixed assets					
Net Assets	2		-		2,501
Current assets					
Cash at bank and petty cash		44,717		36,047	
Debtors:	6	<u>235</u>		<u>2,818</u>	
		<u>44,952</u>		<u>38,865</u>	
Current liabilities					
Creditors	7	<u>20,067</u>		<u>29,265</u>	
Net Current assets			24,885		9,600
TOTAL ASSETS			<u>£ 24,885</u>		<u>£ 12,101</u>
Represented by:-					
Unrestricted funds					
General			16,108		8,309
Designated	5		5,000		-
Restricted Funds	4		3,777		3,792
			<u>£ 24,885</u>		<u>£ 12,101</u>

The notes on pages 7 and 8 form an integral part of these accounts.

Approved by the Trustees on 6 June 2013

David Thackray
President

Andrew Webster
Treasurer

International Council on Monuments & Sites - UK

Notes to the Accounts - 31 March 2013

1 ACCOUNTING POLICIES

(a) Basis of Preparation

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005)

(b) Income

Income is accounted for as follows:

- (i) Membership and Fundraising Income, together with related expenditure, which accrues over a period of time is accounted for evenly during the period to which the income relates.
- (ii) Donations on a cash received basis unless donated for a specific period when an accruals basis is adopted
- (iii) Interest on an accruals basis
- (iv) Income tax refunds are accrued to match with the underlying income

(c) Tangible fixed assets

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life: in respect of additions costing more than £500

Fixtures and fittings	25% on reducing balance
Computer equipment	25% straight line

(d) Restricted Funds

Restricted Funds are those resources received which have limitations on their use specified by the donor.

Expenditure which meets the criteria specified is allocated directly to the fund together with a fair allocation of overhead and support costs.

(e) Unrestricted Funds

Funds received or generated for the objects of the Charity without a further specified purpose are treated as unrestricted income funds. Some of these resources are designated by the Trustees for particular purposes as they deem appropriate.

2 TANGIBLE FIXED ASSETS

Cost	Fixtures, Fittings and Computer Equipment £	Total £
At 1 April 2012	21,011	21,011
Additions in year	-	-
At 31 March 2013	21,011	21,011
Depreciation		
At 1 April 2012	18,510	18,510
Charge for the year	2,501	2,501
At 31 March 2013	21,011	21,011
Net book values		
At 31 March 2013	-	-
At 1 April 2012	2,501	2,501

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Notes to the Accounts - 31 March 2013

3 RELATED PARTIES

Certain personnel assist an independent charity INTACH UK Trust for which a management fee is received. Payroll costs are incurred but otherwise no commercial cross-over occurs between INTACH UK and ICOMOS-UK

4 RESTRICTED FUNDS

The following funds are restricted for the purposes described in their titles

	Balance 1 April 12 £	Additions in year £	Payments in year £	Balance 31 March 13 £
ISCCT Fund	807		15	792
Education and Training Fund	2,985			2,985
	<u>3,792</u>	-	15	<u>3,777</u>

5 DESIGNATED FUNDS

During the year the Trustees designated a sum of £5,000 to fund the new advisory service.

6 DEBTORS

	2013 £	2012 £
Gift Aid recoverable	-	-
Grants receivable	190	1,345
Payments in advance	-	80
Sundry debtors	45	1,393
	<u>235</u>	<u>2,818</u>

7 CREDITORS

	2013 £	2012 £
Publications	-	3,000
Subscriptions received in advance	13,891	13,691
Payments received in advance	4,230	9,906
Deferred income	-	843
Sundry creditors	1,946	1,825
	<u>20,067</u>	<u>29,265</u>

8 TRUSTEES EXPENSES

Expenses totalling £500 were paid to 1 Trustee during the year (2012 £500 : 1)