

**ICOMOS-UK**  
**Annual Report and Accounts**  
for the year ended  
**31 March 2016**

**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

David Thackray	-President	to March 2016
Richard Hughes	-Vice President, England - and Acting President	from March 2016
James Simpson	-Vice President, Scotland	
Stephen Hughes	-Vice President, Wales	
Andrew Webster	-Treasurer	
Clara Arokiasamy	-Chair Intangible Cultural Heritage Committee	
Dorian Crone	-Chair Education & Training Committee	
Michael Mail	-Chair Development Committee	
Peter Marsden	-Chair World Heritage Committee	
Paul Walshe	-Chair Cultural Landscapes & Historic Gardens Committee	
Simon Woodward	-Chair Cultural Tourism Committee	
Chris Blandford		
Jim Coulson		
Paul Drury		
Robert Early		
Grant Lock		from October 2015
Henry Russell		
Vasilis Sarhosis		
Sarah Simmonds		
Marion Williams		from October 2015

### Observers

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

### Names and addresses of advisors

**Bankers** HSBC  
39 Tottenham Court Road  
London W1T 2AR

**Independent examiner** Anthony Alford  
Chartered Accountant  
Shepherd's Crook  
Netherbury  
Dorset DT6 5LY

### Name of senior member of staff

Susan Denyer Secretary

# International Council on Monuments & Sites - UK

## 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

Our main achievement during the year was a major international conference on 22nd October 2015 to celebrate the 50th Anniversary of ICOMOS-UK and our parent body, ICOMOS. The conference theme was *Mainstreaming Cultural Heritage: Global Approaches*. Speakers included His Highness The Aga Khan, Mrs Irina Bokhova, DG, UNESCO, Dame Fiona Reynolds, Master of Emmanuel College, Cambridge, Sir Simon Jenkins, columnist, editor, writer and His Royal Highness The Duke of Gloucester KG GCVO, Patron, ICOMOS-UK. The conference marked the launch of our Cultural Heritage Manifesto 2015-2020. Arup supported the event.

Earlier in the year, from 4-6 June 2015, we organised a Summer Meeting and Conference in Edinburgh with ICOMOS Ireland on *New Approaches to Historic Urban Landscapes*. The event, hosted by Historic Scotland, highlighted the key principles of an imaginative new approach to sustaining historic urban landscapes, which focuses on integrating the goals of urban heritage conservation with those of social and economic development. Speakers including Karim Hendili, UNESCO, explored how these principles are being implemented in cities around the world, including World Heritage Cities, to ensure that they continue to flourish and remain resilient to withstand future environmental, social and economic challenges.

Also in June, for the second year running we organised two evening lectures as part of the London Festival of Architecture. Held on 9th and 16th June 2015, the lectures focussed on Digital Technology and Cultural

# International Council on Monuments & Sites - UK

## Trustees' Annual Report

Heritage and how this is revolutionising how we understand historic buildings and endangered heritage. Speakers Jamie Quartermaine of Oxford Archaeology and Charlotte Matthews of Pre-Construct Archaeology highlighted how the cultural heritage sector has been at the forefront of developing new ways to capture, interpret and analyse essential data that help us to better understand the world around us, and to better inform new building projects.

In December our Christmas Lecture on *Conserving historic buildings in the Western Himalayas: 30 years' work of the Aga Khan Trust for Culture* was given by Richard Hughes, Arup. The lecture reviewed this 30 year old trend-setting cultural heritage programme, funded and managed by the Aga Khan Trust for Culture, part of the AKDN. The programme was centred on traditional forts that have been conserved and brought back to life, though a 'bottom-up' conservation approach involving local community participation. This work has also acted as a catalyst for the conservation of nearby traditional villages, part of rural development that has provided better water, health, education, new skills and new housing - incorporating rediscovered construction tricks for improving earthquake resilience.

During the year, ICOMOS-UK Scientific Committee continued to be active and many members contributed actively to ICOMOS international scientific committees. Several members were also invited to contribute to international evaluations for ICOMOS in Paris.

## 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 29 June 2016 and signed on their behalf

Richard Hughes  
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 2016 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

# International Council on Monuments & Sites - UK

Statement of Financial Activities for the year ended 31 March 2016

	Restricted Funds £	Designated Funds £	Unrestricted Funds £	Total Funds £	2015 £
<b>Incoming Resources</b>					
Investment Income, Royalties, Membership Fees etc			40,184	40,184	26,655
Grants and Donations			16,770	16,770	20,273
<b>Total Incoming Resources</b>	-		56,954	56,954	46,928
<b>Resources Expended</b>					
Expenditure on activities and support costs		-	53,777	53,777	48,177
Management and administration			1,000	1,000	1,000
<b>Total Resources Expended</b>	-	-	54,777	54,777	49,177
<b>Net Incoming (Outgoing) Resources for the Year</b>	-	-	2,177	2,177	(2,249)
<b>Other Recognised Gains and Losses</b>	-		-	-	-
<b>Net Movement in Funds</b>	-	-	2,177	2,177	(2,249)
Fund balances brought forward at 1 April 2015	6,463	5,000	17,202	28,665	30,914
<b>Fund balances carried forward at 31 March 2016</b> £	<u>6,463</u>	<u>5,000</u>	<u>19,379</u>	<u>30,842</u>	<u>28,665</u>

There were no recognised gains or losses for 2015 or 2016 other than those included in the statement of Financial Activities.

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

# International Council on Monuments & Sites - UK

## Balance Sheet as at 31 March 2016

	Notes	2016		2015	
		£	£	£	£
<b>Fixed assets</b>					
Net Assets	2		519		1,038
<b>Current assets</b>					
Cash at bank and petty cash		55,608		40,574	
Debtors:	5	<u>5,819</u>		<u>17,900</u>	
		<u>61,427</u>		<u>58,474</u>	
<b>Current liabilities</b>					
Creditors	6	<u>31,104</u>		<u>30,847</u>	
<b>Net Current assets</b>			30,323		27,627
<b>TOTAL ASSETS</b>			<u>£ 30,842</u>		<u>£ 28,665</u>

Represented by:-

Unrestricted funds	General		19,379		17,202
	Designated	4	5,000		5,000
Restricted Funds		3	6,463		6,463
			<u>£ 30,842</u>		<u>£ 28,665</u>

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

Approved by the Trustees on 29 June 2016

Richard Hughes  
Acting President

Andrew Webster  
Treasurer

# International Council on Monuments & Sites - UK

## Notes to the Accounts - 31 March 2016

### 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
- (v) Gift Aid is accounted for when received

(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

	<b>Fixtures, Fittings and Computer Equipment £</b>	<b>Total £</b>
Cost		
At 1 April 2015	23,087	23,087
Additions in year	-	-
<b>At 31 March 2016</b>	<b>23,087</b>	<b>23,087</b>
Depreciation		
At 1 April 2015	22,049	22,049
Charge for the year	519	519
<b>At 31 March 2016</b>	<b>22,568</b>	<b>22,568</b>
Net book values		
<b>At 31 March 2016</b>	<b>519</b>	<b>519</b>
At 1 April 2015	1,038	1,038

# International Council on Monuments & Sites - UK

## Notes to the Accounts - 31 March 2016

### 3 RESTRICTED FUNDS

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

	Balance 1 April 15 £	Additions in year £	Payments in year £	Balance 31 March 16 £
ISCCT Fund	648	-	-	648
CLHG Education Fund	130	-	-	130
Education and Training Fund	5,685	-	-	5,685
	<u>6,463</u>	<u>-</u>	<u>-</u>	<u>6,463</u>

### 4 DESIGNATED FUNDS

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

### 5 DEBTORS

	2016 £	2015 £
Grants receivable	-	17,000
Fees receivable	-	900
Gift Aid	2,025	-
Prepayment	1,944	-
Sundry Debtors	1,850	-
	<u>5,819</u>	<u>17,900</u>

### 6 CREDITORS

	2016 £	2015 £
Subscriptions received in advance	15,954	12,281
Accruals	13,115	2,373
Monies held on behalf of INTACH	-	13,011
Sundry creditors	2,035	3,182
	<u>31,104</u>	<u>30,847</u>

### 7 TRUSTEES EXPENSES

Expenses totalling £500 were paid to 1 Trustee during the year (2015 £500 : 1)

**FOR MANAGEMENT INFORMATION ONLY**  
**INTERNATIONAL COUNCIL ON MONUMENTS AND SITES - UK**

**UNRESTRICTED FUNDS**

**Income and Expenditure Account Year to 31 March 2016**

<b>Income</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Membership subscriptions:		
Individual	18,864	18,289
Institutional	2,394	2,484
Advisory Service fees	-	1,950
Other funding:		
Donations	2,745	2,197
Sale of publications	-	15
Bank interest	4	4
Gift Aid	2,025	3,375
Conferences, seminars and other events	18,252	3,915
Miscellaneous income	670	1
Other funding:		
International Monuments Trust	12,000	12,000
Total Income	<u>56,954</u>	<u>44,230</u>
<b>Expenditure</b>		
Staff costs	19,740	18,471
Advertising for staff	450	195
Advisory Service fees	-	270
Office rent, storage and services	7,796	7,418
Printing, postage, telephone, fax and stationery	2,226	1,437
Advertising and PR	-	199
Computers and Internet	1,162	2,090
Website	709	733
Subvention to ICOMOS International Headquarters, Paris	10,297	11,236
Independent examination and payroll service	1,220	1,395
Depreciation	519	519
Equipment, software and support	63	77
Bank charges	127	140
Direct Debit charges and Paypal	599	533
Travel and subsistence	-	719
Conferences, seminars and other events	8,333	2,042
Insurance	1,104	1,086
Publications for sale	-	-
Affiliation fees (Heritage Link and World Heritage UK)	432	475
Miscellaneous expenditure	-	-
Total expenditure	<u>54,777</u>	<u>49,035</u>
<b>SURPLUS (DEFICIT) FOR YEAR</b>	<b>£</b> <u>2,177</u>	<b>£</b> <u>(4,805)</u>
<b>Conferences, seminars and other events</b>		
Income		
AGM	-	-
50th Anniversary Event	12,595	-
Summer Meeting Edinburgh 2015	4,449	-
ICH Conference	65	3,020
Summer Lecture	386	234
Christmas Lecture	757	661
	<u>18,252</u>	<u>3,915</u>
Expenditure		
AGM	-	-
50th Anniversary Event	6,947	-
Summer Meeting Edinburgh 2015	1,703	-
ICH Conference	(529)	1,718
Summer Lecture	91	-
Christmas Lecture	121	324
	<u>8,333</u>	<u>2,042</u>
<b>Net income from events</b>	<b>£</b> <u>9,919</u>	<b>£</b> <u>1,873</u>