

**ICOMOS-UK**  
**Annual Report and Accounts**  
for the year ended  
**31 March 2014**

**INTERNATIONAL COUNCIL ON MONUMENTS & SITES - UK**

**CHARITY 1057254**

# **International Council on Monuments & Sites - UK**

## **Contents**

	<b>Page</b>
Trustees' Annual Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the accounts	7 to 8

# 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
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	-until June 2013
Barry Joyce	-until June 2013
David Thackray	-Chair World Heritage Committee (until June 2013)
Peter Marsden	-Chair World Heritage Committee (from June 2013)
Michael Mail	-Chair Development Committee (from June 2013)
Stephen Shaw	-Chair Cultural Tourism Committee (until June 2013)
Aylin Orbasli	-Chair Cultural Tourism Committee (from June 2013)
Paul Walshe	-Chair Cultural Landscapes & Historic Gardens Committee

### Observers

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

### Names and addresses of advisors

<b>Bankers</b>	HSBC 39 Tottenham Court Road London W1T 2AR
----------------	---

<b>Independent examiner</b>	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**

The well attended 2013 Summer Meeting and AGM was held in collaboration with the Creswell Heritage Trust at Creswell Crags, which is on the Tentative List for World Heritage Site nomination. The theme of the Summer Meeting was Ice Age Art and Landscape. Dr Jill Cook, Deputy Keeper, Palaeolithic and Mesolithic material at the British Museum and curator of the recent 'Ice Age Art' exhibition at the British Museum, gave the key-note lecture. Two further lectures were by Professor Paul Pettit, Professor of Palaeolithic Archaeology at the University of Durham, who was responsible for the excavations at Creswell during the last decade, while Professor Andrew Chamberlain, Professor of Bioarchaeology in the Faculty of Life Sciences at the University of Manchester led a guided tour of the caves.

The popular Annual Christmas Lecture on 12 December 2013 was delivered by Julian Richards, archaeologist, writer and broadcaster who just before the opening of the new Stonehenge visitor centre reflected on why this monument has become such an important part of our culture and history.

During the year the specialist sub-committees continued their on-going work. Especially notable were the growth of the new committee on Intangible Cultural Heritage and their planned work on a major conference on Intangible Cultural Heritage and the start of planning by the Cultural Landscape and Historic Gardens Committee for a major event in 2016 to mark the tercentenary of the landscape designer, Capability Brown, in collaboration with the University of Bath.

# **International Council on Monuments & Sites - UK**

## **Trustees' Annual Report**

Also during the year, UK Committee members continued to be active in ICOMOS international scientific committees and several members were invited to undertake international missions for ICOMOS in Paris.

As part of planning for ICOMOS-UK's 50th anniversary in 2015, a membership survey was started to find out more about members' experience of membership and suggestions for future development and improvement through a short online questionnaire.

## **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 11 September 2014.  
and signed on their behalf

David Thackray  
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 2014 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

10 September 2014

# International Council on Monuments & Sites - UK

Statement of Financial Activities for the year ended 31 March 2014

	Restricted Funds £	Designated Funds £	Unrestricted Funds £	Total Funds £	2013 £
<b>Incoming Resources</b>					
Investment Income, Royalties, Membership Fees etc			37,669	37,669	48,135
Grants and Donations	130		16,273	16,403	18,112
<b>Total Incoming Resources</b>	130		53,942	54,072	66,247
<b>Resources Expended</b>					
Expenditure on activities and support costs		-	48,043	48,043	59,709
Management and administration					
<b>Total Resources Expended</b>	-	-	48,043	48,043	59,709
<b>Transfers</b>					
<b>Net Incoming (Outgoing) Resources for the Year</b>	130	-	5,899	6,029	6,538
Reversal of provisions not now required			-	-	6,246
Transfers (see note 5)					
<b>Other Recognised Gains and Losses</b>					
Unrealised gains on investment assets	-		-	-	-
<b>Net Movement in Funds</b>	130	-	5,899	6,029	12,784
Fund balances brought forward at 1 April 2013	3,777	5,000	16,108	24,885	12,101
<b>Fund balances carried forward at 31 March 2014</b>	3,907	5,000	22,007	30,914	24,885

There were no recognised gains or losses for 2013 or 2014 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 2014

	Notes	2014		2013	
		£	£	£	£
<b>Fixed assets</b>					
Net Assets	2		1,557		-
<b>Current assets</b>					
Cash at bank and petty cash		60,893		44,717	
Debtors:	6	<u>5,000</u>		<u>235</u>	
		<u>65,893</u>		<u>44,952</u>	
<b>Current liabilities</b>					
Creditors	7	<u>36,536</u>		<u>20,067</u>	
<b>Net Current assets</b>			29,357		24,885
<b>TOTAL ASSETS</b>			<u>£ 30,914</u>		<u>£ 24,885</u>

Represented by:-

Unrestricted funds	General		22,007		16,108
	Designated	5	5,000		5,000
Restricted Funds		4	3,907		3,777
			<u>£ 30,914</u>		<u>£ 24,885</u>

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

Approved by the Trustees on 11 September 2014

David Thackray  
President

Andrew Webster  
Treasurer

# International Council on Monuments & Sites - UK

## Notes to the Accounts - 31 March 2012

### 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

	<b>Fixtures, Fittings and Computer Equipment</b>	<b>Total</b>
Cost	£	£
At 1 April 2013	21,011	21,011
Additions in year	2,076	2,076
<b>At 31 March 2014</b>	<b>23,087</b>	<b>23,087</b>
Depreciation		
At 1 April 2013	21,011	21,011
Charge for the year	519	519
<b>At 31 March 2014</b>	<b>21,530</b>	<b>21,530</b>
Net book values		
<b>At 31 March 2014</b>	<b>1,557</b>	<b>1,557</b>
At 1 April 2013	0	0

# International Council on Monuments & Sites - UK

## Notes to the Accounts - 31 March 2014

### 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 13 £	Additions in year £	Payments in year £	Balance 31 March 14 £
ISCCT Fund	792	-	-	792
CLHG Education Fund		130	-	130
Education and Training Fund	2,985	-	-	2,985
	<u>3,777</u>	<u>130</u>	<u>-</u>	<u>3,907</u>

### 5 DESIGNATED FUNDS

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

### 6 DEBTORS

	2014 £	2013 £
Grants receivable	5,000	190
Payments in advance	#REF!	-
Sundry debtors	#REF!	45
	<u>#REF!</u>	<u>235</u>

### 7 CREDITORS

	2014 £	2013 £
Subscriptions received in advance	14,909	13,891
Payments received in advance	3,035	4,230
Monies held on behalf of INTACH-UK	14,691	-
Sundry creditors	3,901	1,946
	<u>36,536</u>	<u>20,067</u>

### 8 TRUSTEES EXPENSES

Expenses totalling £500 were paid to 1 Trustee during the year (2013 £500 : 1)