

Association for Heritage Interpretation

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 March 2023

Association for Heritage Interpretation

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Association for Heritage Interpretation

Reference and Administrative Details of the Charity, its Trustees and Advisers For the Year Ended 31 March 2023

Trustees

Beth Morafon, Chair
Eric Langham, Vice Chair
Astrid Krumins, Secretary from 14 October 2022
Ruth Coulthard, Secretary to 14 October 2022
Michael Glen, Treasurer
Amelia Evans, Trustee (Appointed 23 November 2022)
Gavin Glencorse, Trustee (Appointed 23 November 2022)
Jackie Lee, Trustee
Damon Mahoney, Trustee
Geraldine Mathieson, Trustee
Philip Ryland, Trustee
Chris Walker, Trustee
Bill Bevan, Trustee (Resigned 5 November 2022)
Michele Curtis, Trustee (Resigned 16 June 2022)
Sheena Irving, Trustee (Resigned 14 October 2022)
Sian Theaker (appointed 23 November 2022, resigned 29 January 2023)
Kev Theaker, Trustee (Resigned 14 October 2022)

Charity registered number

1180025

Principal office

25 Recreation Way
Kemsley
Sittingbourne
Kent
ME10 2RD

Accountants

Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Association for Heritage Interpretation

Chair's Statement For the Year Ended 31 March 2023

The chair presents their statement for the year.

Achievements and Performance

In many ways, 2022-2023 was a better year for AHI and for the sector, as events and activities have opened up since the worst days of the pandemic.

It was a welcome change to hold our 2022 conference and AGM in person. However, heading towards winter, this presented some financial risk to AHI but, recognising AHI's agenda to support its members in creating best practice interpretation, I and the Trustees felt it was an appropriate risk – and one that ultimately benefitted the interests of the membership. The conference drew slightly lower numbers than in previous years but it felt like one of AHI's most valuable events. The quality of papers, projects, and speakers was high, matched by the venue and site visits. Although the event bore some loss, I am assured that holding it was the appropriate path to take. It provided delegates and organisers with much-needed connection, inspiration, and expertise. It was a most welcome event after two virtual conference years which, however, provided other benefits.

Earlier in the year, in May, AHI attended the Museum + Heritage Show and this was a valuable way to connect with members, associates, and friends, both longstanding and new, across the sector. AHI was represented by a stand for one day, took part in networking activities and shared sample copies of three of our Best Practice Guides. These were hugely popular and a great way to further AHI's reputation while supporting the event and the wider sector at the same time.

We have continued to build on our Best Practice Guide library of resources and have been running bi-monthly webinars led by the authors and co-authors.

Cost savings have been made by holding three of our four committee meetings online before we held our first in-person meeting of three years in March. This was a forward planning meeting, and we have been able to consider our longer-term goals including ways to celebrate the AHI's 50th anniversary in 2025 when we shall both look back at our own heritage while seeking to develop our digital offers further. AHI is investigating funding opportunities to further these goals.

In December 2022, AHI was successful in securing a Heritage Trade Up grant alongside leadership training with School for Social Entrepreneurs. The programme runs for a year, with training for heritage leaders, and provides £1,000 towards improving trading activities, plus up to £3,000 in match funding on increased gross income. The programme focuses on building networks, diversifying audiences, and refining the organisational offer.

We reran our diversity scheme in January 2023 and have taken on six new members. We also continue to highlight on the website our 50% discount for retired members and, for inclusivity, AHI has extended this to include qualifying low-income members.

To support our commitment to the value of diversity, the committee undertook a mandatory basic introduction to cultural humility training in the summer of 2022. The committee watched freely available videos developed by healthcare professionals Melanie Tervalon and Jann Murray-Garcia, who coined the term. Participants undertook the exercises provided, alongside filling out a follow-up questionnaire.

Thanks

It felt like a better year for AHI and the sector. I am hugely grateful for the support of our Administrator, trustees, members and volunteers, and to our Fellows who provide benefits to AHI and the wider industry. We believe that AHI punches well above its weight, in terms of support and impact across the sector and this is due to the efforts of our outstanding teams.

Association for Heritage Interpretation

Chair's Statement (continued) For the Year Ended 31 March 2023

In particular, I send big thanks to those who have started or completed a cycle of support with AHI. They include Astrid Krumins, and her team, who successfully led three conferences and stood down from the role in October to take on the position of Secretary. I like to thank Ruth Coulthard who stepped away from her role as Secretary to support AHI as a Trustee working on our Awards programme and training. Thanks also go to Trustee Geraldine Mathieson for acting as Conference Lead and Treasurer Michael Glen who chairs the conference team. I am very grateful for their work, with the wider team, to create the 2023 Conference. I am also grateful for the support of Bill Bevan who stood down as a Trustee following former roles as Chair and Awards Chair and especially his work in shaping the AHI Awards. Thanks also go to Jackie Lee who now chairs the Awards team. I would also like to thank Sheena Irving and Kev Theaker who stood down from the committee at the AGM in 2022 after many years of valuable work leading and supporting conferences and curation. I am pleased to welcome and thank our new Trustees Amelia Evans and Gavin Glencorse who were co-opted on to the committee in November 2022.

Finally, I thank Lyn Redknap, our tireless Administrator; who is such a valuable asset to our organisation. The Trustees and I are hugely grateful for her skilful work for AHI and its members.

On behalf of AHI, I should also like to thank Journal Editors Nicky Temple and Nicolette Evans. The duo stood down after the winter issue of 2022. Following a formal application and interview process, we have appointed Bill Bevan as the new Journal Editor. Greer Glover continues to provide copy editing services. Neil Morgan remains journal designer. I would like to thank the team for the journal's high-quality content, design, and print, alongside Trustee Damon Mahoney who continues to champion the AHI brand.

Finally, I should like to thank all AHI's members for their work in interpreting heritage across the UK and Ireland, alongside our overseas members and partners, in particular the Global Alliance for Heritage Interpretation (GAHI).



Beth Mōrafon

Date: 13 OCTOBER 2023

Association for Heritage Interpretation

Trustees' Report For the Year Ended 31 March 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2022 to 31 March 2023.

The Charity also trades under the names AHI.

Objectives and activities

a. Missions and vision

AHI's vision is that everyone's life is enriched through great heritage interpretation.

AHI's mission: To achieve our vision we promote excellence, support practitioners and raise the profile of natural and cultural heritage interpretation.

AHI's values:

Exemplar - Champion and celebrate excellence

Diverse - Shape a more inclusive, self-reflective, and equitable world

Inspirational - Showcase inspiring, resonant, and innovative approaches

Professional - Respect professional debate, objectivity, and integrity

Collaborative - Support communities to share skills, collaborate, and build trust

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities for achieving objectives

The Association works to encourage and promote excellence in the process of communicating to people the significance of a place, object or event, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The Association supports interpreters working in places such as historic houses, museums, national parks, urban and rural areas, and local communities. They are teachers, storytellers, writers, artists, curators, designers, scientists and enthusiasts.

The object of the CIO is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

c. Main activities undertaken to further the charity's purpose for the public benefit

We carry out our mission through-

- Promoting excellence through effective marketing, awards scheme, annual conference and website
- Supporting practitioners through a professional development structure, an annual programme of events and learning journeys, a bi-annual journal, best practice guidelines and academic links
- Raising the profile of heritage interpretation through partnership working and advocacy across the heritage sector and beyond

Association for Heritage Interpretation

Trustees' Report (continued) For the Year Ended 31 March 2023

Achievements and performance

a. Key financial performance indicators

We have strengthened our overall financial management since we became a CIO. This is not simply to ensure compliance with all the statutory requirements of such a body but also to help our Trustees and Administrator plan and monitor our activities within a clear financial policy. Such a policy has been agreed by our Trustees and endorsed by our members. This includes a revision of the former Association's reserves policy which was to maintain sufficient reserves to maintain three months' normal operations. We now aim to hold in reserve funds equivalent to the average turnover of the preceding three years.

Achieving and maintaining that will be an overall key performance indicator of our financial health. It will be prudent to aim for a year-on-year increase in surplus of 5% to allow for inflation and other costs beyond AHI's control although the impact of Covid-19 has and will have a negative effect on this.

The reserves policy is intended to cover expenditure, including fulfilling our responsibilities as an employer, and to buy time to manage cash flow and expenses in the event of any of the following:

- a downturn in membership income
- a downturn in event income
- a loss on the annual conference
- losses on other activities

We have also developed a forward budgeting regime which allows us to

- Set realistic income and expenditure targets
- compare actual revenue and costs against these targets

In particular, we set performance targets (i.e., achieving a surplus of income over direct costs) for the following:

- subscriptions
- the conference and events
- advertising
- suppliers' directory

These are vital performance indicators that must be designed to achieve the overall target of increasing our annual surplus by at least 5% each year as set out above. However, we are still impacted by the effects of Covid and this has affected our overall financial performance, as it will have done with many other organisations in the sector.

Trustees' Report (continued)
For the Year Ended 31 March 2023

Achievements and performance (continued)

b. Review of activities

Awards Subgroup

The Awards are co-ordinated on behalf of AHI by the Awards sub-group which comprises Jackie Lee (Chair), Ruth Coulthard, Geraldine Mathieson and Jo Scott. The Judging Panel will be comprised of Ruth Coulthard, Jackie Lee, David Masters and Andrew Todd. The site judges are all volunteers who give up their time to review the shortlisted entries.

The 2023 Engaging People Awards (sponsored by The Creative Core) were opened for entry at the conference in October 2022. The winners will be announced at our annual conference in October 2023 and featured in the following winter issue of the journal.

The Categories are:

Indoors category - This category is for permanent or semi-permanent indoor projects that engage people inside, and provide interpretive visitor experiences in heritage, nature, culture or science. Projects can be physical and/or digital indoor experiences and may be part of a wider visitor experience.

Outdoors category - This category is for permanent or semi-permanent outdoor projects that engage people outside, and provide interpretive visitor experience in heritage, nature, culture or science. Projects can be physical and/or digital outdoor experiences and may be part of a wider visitor experience.

Temporary Events or Activities category - This category is for time-limited events or activities that engage people with heritage, nature, culture or science. These can include pop-up exhibitions, festivals, costumed interpretation, guided walks, family activities, theatrical experiences, performances, short films, musical performances, dance, light shows.

Online & Remote Engagement category - This category is for projects and activities that take place entirely online to engage people remotely with heritage, nature, culture or science. Any type of digital or virtual experience is welcomed as long as the remote engagement is fundamental to your project or activity. Please consider other categories if you are entering a project or activity that includes but does not rely on digital or online engagement or offers onsite digital experiences.

Community Engagement category - This category is for projects where the community takes the lead, or where organisations work in equal partnership with their communities, to engage people in heritage, nature, culture or science. We are looking for projects where community groups or organisations are directly involved in planning and delivering experiences for local people and/or visitors. These experiences can be temporary or permanent, on or off site, indoors, outdoors or online and communities may be defined by geography, special interest or shared experience.

Calling Out Climate Change category - This special category is for projects that engage audiences to highlight the impacts, challenges and opportunities of climate change for nature, culture, heritage or science. We are looking for projects that inspire people to think about the consequences of their personal choices and to take action that makes positive sustainable changes. Projects may be temporary or permanent, on or off site, indoors, outdoors or online.

There are also awards for **Young Interpreter** and **Outstanding Contribution to Interpretation**. The AHI Award for Excellence in Interpretation is presented to the category winner that is the exemplar of our profession.

Professional Development and Training Subgroup

This group is chaired by Philip Ryland.

There are now 16 best practice guidelines on a range of topics and available to members. During the course of the year, a significant number of the original guides have been refreshed and updated. These new guides are now available on the website.

Association for Heritage Interpretation

Trustees' Report (continued) For the Year Ended 31 March 2023

Achievements and performance (continued)

During 2022-2023, one Full Membership application was received and approved. The process of increasing awareness of the benefits of Full Membership continues. Members interested in gaining full membership status are able to take advice from a member of the Full Membership Panel.

Jim Mitchell was awarded Fellowship in August 2023, and we were able to congratulate Jim and acknowledge his achievement during the AGM in October.

The AHI Events are co-ordinated by Ruth Coulthard. During the period April 2022 – March 2023 AHI offered the following training events:

AHI Webinars:

- 28 April 2022 - Interpretation Panels: An Introduction with Bill Bevan (MAHI)
- 15 June 2022 - Inclusive Design: Principles and practice for interpretation with Cassie Herschel-Shorland (MAHI)
- 22 September 2022 - Interpretation for diversity and inclusion with Beth Môrafon (MAHI) & Damon Mahoney (AAHI)
- 17 November 2022 - Writing interpretation for children and families with Cathy Lewis
- 7 February 2023 - Guided walks and Tours: an introduction with Jim Mitchell (FAHI)

AHI along with six other interpretation organisations are involved with a series of webinars showcasing global interpretation organised by the Global Alliance for Heritage Interpretation (GAHI). AHI presented their webinar on 30 June 2022 which featured 2021 overall Award winner Dub London and was presented by Bill Bevan.

Online Courses:

- Heritage Interpretation online course was run by Sarah Oswald (MAHI) during November and December 2022. These workshops are tailored towards developing the competencies required for Full AHI Membership.

Evaluations completed after the events indicate that participants value the professionalism, skill and experience of the trainers, along with the opportunity to work with participants from a wide range of professional backgrounds and disciplines.

AHI takes every opportunity to seek ideas from members for future training events; this is done via discussions at the annual conference, through feedback from participants at events, by discussions on LinkedIn, and via informal conversations between AHI members and committee Trustees.

Membership Development

Maintaining and enhancing membership numbers and maximising revenues from sponsorship and advertising are important for generating income to fund the work of the Association.

At the end of the 2022-23 membership year there were 364 members of the Association, of whom 22 were Students, 164 were Associates, 49 were Full Members, seven were Fellows, two were Honorary Fellows, 101 were Corporate Members and 19 were Special Members (Patron, Complementary, Copyright and Reciprocal Memberships where no fee is paid).

Marketing & Communications Subgroup

The Marcomms Group is co-chaired by Damon Mahoney and Chris Walker. The group covers general marketing and communications for the Association, its events and activities.

Website: Supported by Damon Mahoney with additional elements to be added by our website contractor Andy Gardener. The website remains an important tool for the Association to promote its activities and events and to provide tools, support and learning opportunities for the membership. In 2022-23 the website had 10,391 page views.

Association for Heritage Interpretation

Trustees' Report (continued) For the Year Ended 31 March 2023

Achievements and performance (continued)

Social Media: All the social channels continue to grow. Combined with the website they form an important channel for marketing and promoting AHI and continue to see significant growth and engagement.

Twitter has increased to over 3,225 followers. The Facebook Page has grown from 2,000 to 3,500 members. The LinkedIn Group now has over 3,000 members.

Journal: The summer edition of the Journal was issued in May 2022 which focused on the East of England. The winter edition was issued in November 2022 and focused on the Midlands and was the last produced by Nicky Temple and Nicolette Evans. The editors worked alongside Philip Ryland (AHI Trustee), and Neil Morgan (designer) to deliver two high quality journals which were very well received by the membership.

Bill Bevan took over as editor after the winter 2022 edition of the journal and we look forward to receiving his first publication in Summer 2023. Neil Morgan continues as Journal Designer.

eNews and eBulletins: AHI sent out eight newsletters, 46 bulletins in 2022-23 and numerous social posts notifying members of events and employment or tender opportunities.

Conference Subgroup

AHI's Conference Group Astrid Krumins, Michael Glen, Eric Langham, Damon Mahoney and Siân Shakespeare. The group was supported by volunteer members Amelia Evans, Lorraine Heyes and Paul Ellis. The conference, sponsored by The Creative Core, was held at the Hilton Garden Inn Snowdonia in stunning Dolgarrog, Wales from Wednesday 12 to Friday 14 October 2022.

Y cysylltiad / The connection: In an age of change, how can heritage interpretation adapt, embrace, and connect?

The conference core themes were:

- How is interpretation helping communities feel more connected with the heritage on their doorstep?
- How is interpretation helping people to embrace change? (e.g., changes in attitude, population, climate, politics)
- How is interpretation adapting to stay connected and relevant to the off-site audiences connected with during Lockdown, as well as the on-site visitors who are returning.

The generous bursary given by the former Interpret Wales Sub-Group and four corporate sponsors (Haley Sharpe Design Limited, Heritage Insider, ATS Heritage and Barker Langham) was used to enable five early-career interpreters studying or working in Wales to attend the event.

We had 68 delegates attend the conference (51 members and 17 non-members).

The 22 speakers and six workshop leaders were from a wide range of backgrounds and industries, and this was valued by the delegates in adding to the interest of the conference. Four speakers gave their live presentations by Zoom as were unable to attend in person.

There were three superb options for getting out and about on Thursday:

Option 1: Coast and Colonialism – the group visited the Great Orme headland, then moved onto Penrhyn Castle and then stopped to view some interpretation in Bethesda.

Option 2: Poetry and Slate – visited Yr Ysgwrn is a traditional Welsh stone farmhouse that was the home of the Welsh bard Hedd Wyn. The guided tour then took the group back in time to rural Welsh life at the turn of the 20th century, and forwards through the farmhouse's history, family and farming legacy. They then visited Blaenau Ffestiniog and then had the option to choose between going on a guided walk around the town exploring the way local people tell the story of their slate heritage, or on a Deep Mine Tour of Llechwedd Quarry.

Option 3: Disaster and Faith – was a walking tour around Dolgarrog and environs exploring the interpretive memorial site to the Dolgarrog dam disaster before moving onto the breached dam up in the hills above the Conwy valley. The group then explored the picturesque village of Rowen.

Association for Heritage Interpretation

Trustees' Report (continued) For the Year Ended 31 March 2023

Achievements and performance (continued)

The AGM was held on 14 October 2022 with 25 delegates attending.

Secretariat

Lyn Redknap continued to provide administrative support to AHI which included sustaining AHI's membership, enabling AHI's activities, financial management, supporting projects and helping AHI's Trustees with their work.

c. Investment policy and performance

AHI has a simple investment policy that follows our financial policy of gaining interest on our cash reserves while retaining accessibility. This has been achieved by our holding funds in an appropriate account at our bank.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

During the year ended 31 March 2023, the charity incurred expenditure of £63,654 (2022 - £41,962) and incoming resources of £47,918 (2022 - £49,715). The excess of expenditure over income for the year was £15,736 (2022 - £7,753). Net movement in funds totalled £15,736 (2022 - £7,753). All expenditure has supported the key objectives of the Charity.

As at 31 March 2023, the Charity held unrestricted reserves of £67,345 (2022 - £82,196) and restricted funds of £1,487 (2022 - £2,372).

Structure, governance and management

a. Constitution

The Objects for which the charity is established is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

The expression 'interpretation' shall mean the process of communicating to people the significance of a place or object, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The CIO was entered onto the Register of Charities on 21 September 2018.

Association for Heritage Interpretation

Trustees' Report (continued) For the Year Ended 31 March 2023

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and appointed under the terms of the constitution.

Management of the Association is vested in its Executive Committee which is responsible for policy, strategy and budgets, along with the overall financial and professional probity of the Association. The Executive Committee meets three or four times each year and communicates extensively by phone, zoom and email. In 2021-22 there were five working groups reporting to the Executive Committee, these being Operations, Marketing and Communications, Awards, Professional Development and Training and Conference.

An Annual General Meeting is held each year. A report of the Association's activities and an account of income and expenditure are presented to Association members. Resolutions are decided by simple majority vote, with those involving amendments to the constitution requiring a two thirds majority. The Trustees may call a Special General Meeting at any time and must call one if requested in writing by at least ten members or one tenth of the membership, whichever is the greatest.

c. Organisational structure and decision-making policies

Leadership and management of the Association is provided by its unpaid Executive Committee. Its core activities are carried out by ordinary members or existing members of the Executive Committee who volunteer to take on individual responsibilities or be part of Working Groups. Aside from administration of the Association, journal editors and production and delivery of training events, which are the subject of contracts with private sector organisations, all these core activities are carried out by volunteer members.

Association for Heritage Interpretation

Trustees' Report (continued) For the Year Ended 31 March 2023

Structure, governance and management (continued)

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Beth Moráfon
(Chair of Trustees)

Date: 13 OCTOBER 2023

Association for Heritage Interpretation

Independent Examiner's Report For the Year Ended 31 March 2023

Independent Examiner's Report to the Trustees of Association for Heritage Interpretation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Association for Heritage Interpretation

Independent Examiner's Report (continued) For the Year Ended 31 March 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an 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 or for this report.

Signed:

Dated:

Samuel Ketcher

FCCA

Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Association for Heritage Interpretation

Statement of financial activities For the Year Ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Note					
Income from:					
Charitable activities	3	46,488	-	46,488	49,706
Investments	4	430	-	430	9
Other income	5	1,000	-	1,000	-
Total income		47,918	-	47,918	49,715
Expenditure on:					
Charitable activities	6	62,769	885	63,654	41,962
Total expenditure		62,769	885	63,654	41,962
Net movement in funds		(14,851)	(885)	(15,736)	7,753
Reconciliation of funds:					
Total funds brought forward		82,196	2,372	84,568	76,815
Net movement in funds		(14,851)	(885)	(15,736)	7,753
Total funds carried forward		67,345	1,487	68,832	84,568

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 28 form part of these financial statements.

Association for Heritage Interpretation

Balance Sheet As at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	11	8,206	1,015
Cash at bank and in hand		78,449	86,089
		<u>86,655</u>	<u>87,104</u>
Creditors: amounts falling due within one year	12	(17,823)	(2,536)
Net current assets		<u>68,832</u>	<u>84,568</u>
Total net assets		<u>68,832</u>	<u>84,568</u>
Charity funds			
Restricted funds	14	1,487	2,372
Unrestricted funds	14	67,345	82,196
Total funds		<u>68,832</u>	<u>84,568</u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:



Beth Morafon
(Chair of Trustees)

The notes on pages 16 to 28 form part of these financial statements.

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

1. General information

Association for Heritage Interpretation is a charitable incorporated organisation registered in England and Wales. The principal office is 25 Recreation Way, Kemsley, Sittingbourne, ME10 2RD.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Association for Heritage Interpretation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

When preparing the financial statements, management shall make an assessment of the entity's ability to continue as a going concern. Financial statements shall be prepared on a going concern basis unless management either intends to cease trading, or has no realistic alternative but to do so.

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

2. Accounting policies (continued)

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Subscriptions and member services	20,289	20,289	36,473
Events	1,930	1,930	2,145
Conference	21,249	21,249	4,419
Advertising and directory	2,960	2,960	3,189
Awards	60	60	3,480
Total 2023	46,488	46,488	49,706
Total 2022	49,706	49,706	

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank Interest	430	430	9
Total 2022	9	9	

5. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	1,000	1,000	-

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Subscriptions and member services	16,473	-	16,473	21,744
Training and events	5,401	885	6,286	785
Conference	32,744	-	32,744	13,882
Advertising and directory	6,612	-	6,612	3,323
Awards	1,539	-	1,539	2,228
Total 2023	62,769	885	63,654	41,962
Total 2022	41,962	-	41,962	

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Subscriptions and member services	-	16,473	16,473	21,744
Training and events	5,885	401	6,286	785
Conference	18,742	14,002	32,744	13,882
Advertising and directory	-	6,612	6,612	3,323
Awards	-	1,539	1,539	2,228
Total 2023	24,627	39,027	63,654	41,962
Total 2022	8,880	33,082	41,962	

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Training and events 2023 £	Conference 2023 £	Awards 2023 £	Total funds 2023 £	Total funds 2022 £
Training and events costs	5,885	-	-	5,885	591
Conference costs	-	18,742	-	18,742	6,844
Awards costs	-	-	-	-	1,445
Total 2023	5,885	18,742	-	24,627	8,880
Total 2022	591	6,844	1,445	8,880	

Analysis of support costs

	Subscription s and member services 2023 £	Training and events 2023 £	Conference 2023 £	Advertising and directory 2023 £
Staff costs	7,468	178	6,401	3,023
Bank and credit card charges	246	6	212	100
Printing, postage and stationery	1,118	27	959	453
Website	1,508	36	1,293	610
Insurance and other costs	206	5	177	84
Journal costs	4,238	101	3,632	1,715
Governance costs	1,689	48	1,328	627
Total 2023	16,473	401	14,002	6,612
Total 2022	21,744	194	7,038	3,323

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Awards 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	711	17,781	15,635
Bank and credit card charges	24	588	642
Printing, postage and stationery	107	2,664	122
Website	144	3,591	2,719
Insurance and other costs	20	492	431
Journal costs	404	10,090	9,844
Governance costs	129	3,821	3,689
Total 2023	1,539	39,027	33,082
Total 2022	783	33,082	

8. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	750	750
Fees payable to the Charity's independent examiner in respect of:		
All other services not included above	750	750

9. Staff costs

	2023 £	2022 £
Wages and salaries	16,250	15,188
Social security costs	1,031	-
Contribution to defined contribution pension schemes	500	447
	17,781	15,635

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

9. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Administration	1	1

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, one or more trustees received remuneration or other benefits (2022 - £Nil)

During the year ended 31 March 2023, expenses totalling £1,213 relate to the reimbursement of expenses relating to the conference (2022 - £280).

11. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	846	716
Prepayments and accrued income	7,360	299
	<u>8,206</u>	<u>1,015</u>

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	17,823	2,536

13. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	78,449	86,089

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Designated Funds	6,289	60	-	6,349
General funds				
General Funds	75,907	47,858	(62,769)	60,996
Total Unrestricted funds	82,196	47,918	(62,769)	67,345
Restricted funds				
Restricted Fund	2,372	-	(885)	1,487
Total of funds	84,568	47,918	(63,654)	68,832

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Designated Funds	6,289	3,480	(1,445)	8,324
General funds				
General Funds	68,154	46,235	(40,517)	73,872
Total Unrestricted funds	74,443	49,715	(41,962)	82,196
Restricted funds				
Restricted Fund	2,372	-	-	2,372
Total of funds	76,815	49,715	(41,962)	84,568

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Designated funds	6,289	60	-	6,349
General funds	75,907	47,858	(62,769)	60,996
Restricted funds	2,372	-	(885)	1,487
	<u>84,568</u>	<u>47,918</u>	<u>(63,654)</u>	<u>68,832</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	6,289	3,480	(1,445)	8,324
General funds	68,154	46,235	(40,517)	73,872
Restricted funds	2,372	-	-	2,372
	<u>76,815</u>	<u>49,715</u>	<u>(41,962)</u>	<u>84,568</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Debtors due after more than one year	(1,487)	1,487	-
Current assets	86,655	-	86,655
Creditors due within one year	(17,823)	-	(17,823)
Total	<u>67,345</u>	<u>1,487</u>	<u>68,832</u>

Association for Heritage Interpretation

Notes to the Financial Statements For the Year Ended 31 March 2023

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	84,732	2,372	87,104
Creditors due within one year	(2,536)	-	(2,536)
Total	82,196	2,372	84,568

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £500 (2022 - £447). No amounts remained payable to the pension fund as at 31 March 2023.

18. Related party transactions

During the year the charity received £2,044 (2022 - £812) from the trustees in relation to membership fees and conference income. No amounts were outstanding as at 31 March 2023 (2022 - £nil).