

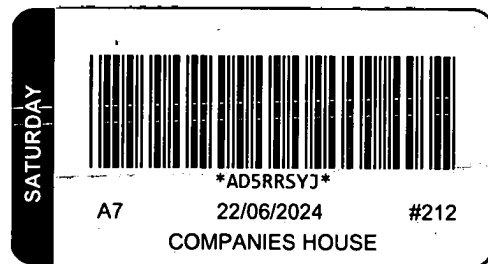
Company registration number: NI035582  
Charity commission registration number: NIC101510  
HMRC charity reference number: XN48188

# Ulster Architectural Heritage Society

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023



# Ulster Architectural Heritage Society

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## Ulster Architectural Heritage Society

### Reference and Administrative Details

<b>Directors</b>	David J Johnston (Chair) John H Anderson (Vice-Chairman) Geoffrey S Brooks (Honorary Treasurer) (appointed on 8 June 2023) Alastair J Rankin (Honorary Secretary)  Rosie Ford-Hutchinson Marcus M Patton Stephen A Craig E Murray Power Susan Hannam (co opted on 8 June 2023) Scott McBurney (co opted on 8 June 2023) Nikki McVeigh (co opted on 8 June 2023) Daniel Calley (co opted on 8 June 2023) Robert J Edmund (resigned on 31 January 2023)
<b>Secretary</b>	Alastair J Rankin
<b>Charity Commission Registration Number</b>	NIC101510
<b>HMRC Charity Number</b>	XN48188
<b>Company Number</b>	NI035582
<b>Registered Office</b>	7 College Square North Belfast Antrim BT1 6AR
<b>Bankers</b>	Danske Bank Forestsides Shopping Centre Upper Galwally Belfast BT8 6FX
<b>Solicitors</b>	Cleaver Fulton Rankin 50 Bedford Street Belfast BT2 7FW
<b>Independent Examiner</b>	Brian Stewart For on and behalf of RBCA Limited Chartered Accountants Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG

# Ulster Architectural Heritage Society

## Directors' Annual Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2023.

### Objectives and activities

The principal objectives of the charity are:

- To promote the appreciation and enjoyment of good architecture of all periods;
- To encourage the preservation of buildings and groups of buildings of artistic merit or historic interest;
- To encourage public awareness and appreciation of the beauty, history and character of local neighbourhoods and their surroundings.

The activities undertaken during the year are detailed in the activities and performance.

### Public benefit

Ulster Architectural Heritage Society continues to create high levels of public benefit through its key activities (see 'achievements and performance' section for more detail). The public benefits are as follows:

- The advancement of built heritage through the provision of capital and other regeneration work to buildings throughout Northern Ireland;
- The advancement of education by encouraging public awareness and appreciation of the beauty, history and character of local neighbourhoods and the architecture and buildings within them through the provision of lectures and information; and
- The advancement of citizenship and community development through the provision of capital regeneration work to buildings throughout Northern Ireland and encouraging public awareness and appreciation of the beauty, history and character of local neighbourhoods and the architecture and buildings within them.

# Ulster Architectural Heritage Society

## Directors' Annual Report

### Achievements and performance

The following achievements and performance reflect the main expenditure in the year:

#### Projects

- Heritage at Risk - This major ongoing project funded and delivered in partnership with the Department for Communities, Historic Environment Division registered 97 additional properties during the year.
- Hands on Heritage - Work has continued to progress with this project with the development of a heritage recording and reporting app, short guides and an online toolkit which supports public participation in the protection of built heritage in Northern Ireland.
- Heritage Angel Awards- Work has started that will culminate in an awards ceremony in Spring 2024. This is a major province wide award programme run by UAH which highlights success in the built heritage sector. It is supported by the Andrew Lloyd Webber Foundation and by the Department of Communities.
- EHOD. Involvement in European Heritage Open Day Activity in conjunction with HEARTH and Belfast City Council.
- Doorways tell Stories. In conjunction with Belfast City Council produced a virtual and actual tour looking at Historic Doorways and their history.

#### Events

Events included a programme of lectures which were available to enjoy both in person and on-line. There was also a programme of visits to places of interest which were generally over-subscribed and popular.

#### Publications

Research and planning was ongoing with a view to bringing forward publication next year. Perspective Magazine - UAH continued with the bi-monthly articles for the Royal Society of Ulster Architects 'Perspective Magazine' on built heritage issues and heritage buildings of note. In addition to the above print publications regular social media postings on a variety of platforms and newsletters both physical and digital were produced throughout the year.

# **Ulster Architectural Heritage Society**

## **Directors' Annual Report**

### **Trustees and officers**

The trustees and officers serving during the year and since the year end are listed on page 1.

### **Financial Review**

The results for the year are set out on page 8. Net movement in funds was £4,450 for the year compared to £2,946 for the previous year. At the year end the balances of restricted and unrestricted funds held were £257,756 and £42,170 respectively.

### **Reserves policy**

The Directors' aim to maintain sufficient free reserves to enable the Charity to maintain its charitable activities at its current level and, if possible, to increase it.

### **Structure, governance and management**

Ulster Architectural Heritage Society is a company limited by guarantee, incorporated on 10 February 1999. It is governed by its Memorandum and Articles of Association dated February 2009, updated 2016.

The Committee when complete consists of not more than 12 individuals including the Chairman, with, in addition, Vice-Chairman, the Honorary Secretary or Honorary Secretaries and Honorary Treasurer. All members of Committee and Officers are members of the charitable Company.

### **Recruitment and Appointment of Committee Members**

Committee make-up is reviewed on a regular basis to ensure skills, knowledge and experience meets the needs of the charitable company. The Committee shall have power to fill any vacancies arising on the Committee or amongst the Officers, and shall have power to co-opt not more than 3 additional voting members during one year, and to co-opt further members who may attend the meetings of the Committee in an advisory and non-voting capacity. New Committee members complete an induction process and are provided with policies and procedures.

### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

# Ulster Architectural Heritage Society

## Directors' Annual Report

### Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Special provisions relating to small companies

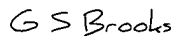
This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

13 May 2024

Approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Dr David J Johnston  
Chair



.....  
Geoffrey S Brooks ACMA  
Treasurer

## **Ulster Architectural Heritage Society**

### **Independent Examiner's Report**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

## Ulster Architectural Heritage Society

### Independent Examiner's Report

#### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

*Brian Stewart*  
.....

Brian Stewart  
For on and behalf of RBCA Limited  
Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast, BT2 8BG

17 May 2024

Date:.....

## Ulster Architectural Heritage Society

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £ (As restated)
<b>Income and Endowments from:</b>					
Donations and legacies	3	39,355	27,500	66,855	91,517
Charitable activities	4	12,017	89,368	101,385	114,910
Investment income	5	6,712	-	6,712	6,555
Other income	6	2,510	-	2,510	2,489
Total income		<u>60,594</u>	<u>116,868</u>	<u>177,462</u>	<u>215,471</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>(81,184)</u>	<u>(92,749)</u>	<u>(173,933)</u>	<u>(204,111)</u>
Total expenditure		(81,184)	(92,749)	(173,933)	(204,111)
Gains/losses on revaluation of fixed assets		<u>921</u>	<u>-</u>	<u>921</u>	<u>(8,414)</u>
Net (expenditure)/income		<u>(19,669)</u>	<u>24,119</u>	<u>4,450</u>	<u>2,946</u>
Net movement in funds		(19,669)	24,119	4,450	2,946
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>55,839</u>	<u>239,637</u>	<u>295,476</u>	<u>292,530</u>
Total funds carried forward		<u><u>36,170</u></u>	<u><u>263,756</u></u>	<u><u>299,926</u></u>	<u><u>295,476</u></u>

#### **Continuing operations**

All of the charity's activities derive from continuing operations during the above two periods.

#### **Total recognised gains and losses**

There are no recognised gains and losses other than those passing through the Statement of Financial Activities.

The notes on pages 11 to 23 form an integral part of these financial statements.

## Ulster Architectural Heritage Society

(Registration number: NI035582)  
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £ (As restated)
<b>Fixed assets</b>			
Tangible assets	11	1,529	3,005
Investments	12	211,663	210,742
		213,192	213,747
<b>Current assets</b>			
Stock of publications		15,776	26,276
Debtors and prepayments	13	16,618	34,665
Cash at bank and in hand		78,847	48,530
		111,241	109,471
<b>Creditors: Amounts falling due within one year</b>	14	(24,507)	(27,742)
<b>Net current assets</b>		86,734	81,729
<b>Net assets</b>		299,926	295,476
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		263,756	202,404
<b>Unrestricted income funds</b>			
Unrestricted funds		36,170	93,072
<b>Total funds</b>		299,926	295,476

The notes on pages 11 to 23 form an integral part of these financial statements.

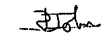
**Ulster Architectural Heritage Society**  
**(Registration number: NI035582)**  
**Balance Sheet as at 31 December 2023**

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

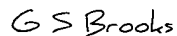
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 23 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:  
13 May 2024



.....  
Dr David J Johnston  
Chair



.....  
Geoffrey S Brooks ACMA  
Treasurer

The notes on pages 11 to 23 form an integral part of these financial statements.

# Ulster Architectural Heritage Society

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital.

The address of its registered office is:

7 College Square North  
Belfast  
Antrim  
BT1 6AR

### 2 Accounting policies

#### Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

#### Presentational currency and level of rounding

The presentational currency is £ sterling and the level of rounding is to the nearest £.

#### Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## **Ulster Architectural Heritage Society**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **Income recognition**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that the income will be received. All incoming resources arose wholly in the United Kingdom.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Income from government and other grants are recognised at fair value and when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

#### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on the basis of the time spent on those activities.

Governance costs include those incurred in the governance of its assets which are associated with constitutional and statutory requirements.

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### **Fund accounting**

The charity has different types of funds for which it is responsible, and which require separate disclosure. These are as follows:

**Unrestricted funds.** Funds which are expendable at the discretion of the Directors in the furtherance of the objectives of the charity. In addition the funds may be held in order to finance capital investment and working capital.

**Restricted funds.** Donations and grants received which are earmarked by the donor or funder for specific purpose. Such purposes are within the overall aims of the organisation.

**Endowment funds** represent those assets which must be held permanently by the charity, principally donations, legacies or bequests in excess of £5,000 are, unless prevented under terms thereof, invested. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment - 25% straight line

#### **Investments**

Investments are stated on the balance sheet at market value and all movements, including realised and unrealised gains and losses, are recognised in 'net gains / (losses) on investments' in the Statement of Financial Activities. Realised gains and losses are the aggregate of profits and losses of sales of investment units.

#### **Stock of publications**

Stock is valued at the lower of cost and net realisable value. Stocks held for less than one year are stated at cost, stocks held between one and two years are stated at 50% of cost and stocks held for more than two years are stated at 10% of cost. If in any case net realisable value of any item of stock is lower than valuation, then that item is valued at net realisable value.

#### **Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

## **Ulster Architectural Heritage Society**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### **Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### **Taxation**

The company is a registered charity and is not liable to tax on funds generated from activities within the scope of the charitable exemptions.

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
<b>2023</b>			
Donations and legacies;			
Donations	2,567	6,000	8,567
Grants, including capital grants;			
Grants	23,423	21,500	44,923
Subscriptions	13,365	-	13,365
<b>Total for 2023</b>	<u>39,355</u>	<u>27,500</u>	<u>66,855</u>
<b>2022</b>			
Donations	5,111	3,000	8,111
Grants	20,170	40,000	60,170
Subscriptions	23,236	-	23,236
<b>Total for 2022</b>	<u>48,517</u>	<u>43,000</u>	<u>91,517</u>

#### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
<b>2023</b>			
Projects	-	89,368	89,368
Publication Sales	9,812	-	9,812
Events	1,823	-	1,823
Consultancy	382	-	382
<b>Total for 2023</b>	<u>12,017</u>	<u>89,368</u>	<u>101,385</u>
<b>2022</b>			
Projects	-	89,805	89,805
Publication Sales	16,027	-	16,027
Events	4,339	-	4,339
Consultancy	4,739	-	4,739
<b>Total for 2022</b>	<u>25,105</u>	<u>89,805</u>	<u>114,910</u>

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 5 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
<b>2023</b>		
Income from dividends;		
Dividends from equity investments	6,547	6,547
Interest receivable and similar income;		
Interest receivable	165	165
<b>Total for 2023</b>	<b>6,712</b>	<b>6,712</b>

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
<b>2022</b>		
Income from dividends;		
Dividends from equity investments	6,355	6,355
Interest receivable and similar income;		
Interest receivable	200	200
<b>Total for 2022</b>	<b>6,555</b>	<b>6,555</b>

#### 6 Other income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
<b>2023</b>		
Other income	10	10
Rental income	2,500	2,500
<b>Total for 2023</b>	<b>2,510</b>	<b>2,510</b>
<b>2022</b>		
Other income	1,239	1,239
Rental income	1,250	1,250
<b>Total for 2022</b>	<b>2,489</b>	<b>2,489</b>

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 7 Expenditure on charitable activities

	Activities Undertaken Directly £	Support Costs £	2023 Total £	2022 Total £
Publications	27,145	5,317	32,462	26,230
Projects	82,934	34,563	117,496	140,825
Events	5,754	2,659	8,413	16,677
Consultancy	9,322	5,317	14,640	20,379
	<u>125,155</u>	<u>47,856</u>	<u>173,011</u>	<u>204,111</u>

#### Support costs

	2023 £	2022 £
Advertising & Marketing	1,056	1,308
Audit & Accountancy fees	2,403	3,150
Belfast City Council Grant Expenses	1,220	-
Cleaning	2,663	2,446
Depreciation Expense	1,476	1,476
General Expenses	1,286	3,046
Insurance	999	1,634
IT Software and Consumables	4,236	3,964
Legal Expenses	4,284	1,747
Light, Power, Heating, Water	6,115	4,076
Charity Donation	100	-
Postage, Freight & Courier	1,918	1,927
Property Costs	1,024	-
Rent	3,000	3,000
Salaries	9,322	15,193
Staff Training/Costs	2,731	-
Stationery Costs	1,034	1,002
Subscriptions to other Bodies	80	225
Telephone & Internet	3,830	2,021
Repairs & Maintenance	-	457
Gain/(Loss) on Revaluation	(921)	-
	<u>47,856</u>	<u>46,672</u>

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 8 Governance costs

	2023 £	2022 £
Accountancy fees	<u>2,400</u>	<u>2,300</u>
	<u>2,400</u>	<u>2,300</u>

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Social Security costs	4,294	8,919
Wages & Salaries	86,780	140,045
Pension contributions	<u>2,151</u>	<u>2,969</u>
	<u>93,225</u>	<u>151,933</u>

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Charitable activities	<u>6</u>	<u>6</u>
	<u>6</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the current year (2022: £NIL).

#### 10 Directors' remuneration

No director received any remuneration from the company during the current year (2022: £NIL).

No director expenses were incurred during the current year (2022: £NIL)

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 11 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 January 2023	<u>16,385</u>	<u>16,385</u>
At 31 December 2023	<u>16,385</u>	<u>16,385</u>
<b>Depreciation</b>		
At 1 January 2023	13,380	13,380
Charge for the year	<u>1,476</u>	<u>1,476</u>
At 31 December 2023	<u>14,856</u>	<u>14,856</u>
<b>Net book value</b>		
At 31 December 2023	<u>1,529</u>	<u>1,529</u>
At 31 December 2022	<u>3,005</u>	<u>3,005</u>

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 12 Fixed asset investments

	<b>Total £</b>
<b>Cost</b>	
At 1 January 2023	210,742
Additions	<u>921</u>
At 31 December 2023	<u>211,663</u>
<b>Net book value</b>	
At 31 December 2023	<u>211,663</u>
At 31 December 2022	<u>210,742</u>

#### 13 Debtors

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	2,916	11,878
Prepayments	750	750
Other debtors	<u>12,952</u>	<u>22,037</u>
	<u>16,618</u>	<u>34,665</u>

#### 14 Creditors: amounts falling due within one year

	<b>2023 £</b>	<b>2022 £ (As restated)</b>
Trade creditors	2,525	1,756
Taxation and social security	-	2,914
Other creditors	2	716
Accruals and deferred income	<u>21,980</u>	<u>22,356</u>
	<u>24,507</u>	<u>27,742</u>

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 15 Funds

Analysis of fund movements	Balance at 1 January 2023	Income	Expenditure	Gains/ (losses)	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£
Unrestricted Funds	55,894	60,594	(62,142)	-	8,830	63,176
Designated reserves - Life membership fund	8,830	-	-	-	(8,830)	-
Designated Reserves - Planning Disputes	-	6,000	-	-	-	6,000
Designated Reserves - publication	8,348	-	-	-	(8,348)	-
<b>Total Unrestricted funds</b>	<b>73,072</b>	<b>66,594</b>	<b>(62,142)</b>	<b>-</b>	<b>(8,348)</b>	<b>69,176</b>
Restricted funds (details below)	101,327	110,868	(110,868)	-	8,348	109,675
Endowment fund	121,077	-	-	-	-	121,077
<b>Total restricted funds</b>	<b>222,404</b>	<b>110,868</b>	<b>(110,868)</b>	<b>-</b>	<b>8,348</b>	<b>230,752</b>
<b>Total funds</b>	<b>295,476</b>	<b>177,462</b>	<b>(173,010)</b>	<b>-</b>	<b>-</b>	<b>299,928</b>

The designated reserves related to life membership fund is members who paid a one off fee to become a lifetime member and thus do not have to pay an annual subscription. The Society's Committee agreed to transfer the balance of designated reserves related to the life membership fund to unrestricted funds within the year.

The designated reserves related to publication was the balance remaining from the Peter Rankin legacy for the publication of Buildings of South County Down. The Society's Committee agreed to transfer the value to the publication designated fund/legacy having determined the balance no longer has a specific purpose.

During 2023, the Society received £6000 from the Holywood Conservation Group representing the residual balance of the Group on its dissolution. At the request of the Group the Society has restricted the funding to support Judicial Reviews or similar activity in relation to disputed planning decisions.

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Restricted income funds

	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Publication donations	-	-	-	-	-
Publication legacy	101,327	-	-	8,348	109,675
Repair Grant	-	1,500	(1,500)	-	-
HARNI reimbursements	-	46,500	(46,500)	-	-
The Heritage in Your Hands	-	32,868	(32,868)	-	-
Heritage Angels	-	10,000	(10,000)	-	-
National Lottery Heritage Arts Challenge Income	-	-	-	-	-
Esme Mitchell Core Funding	-	20,000	(20,000)	-	-
Step into Spring	-	-	-	-	-
Summer School	-	-	-	-	-
<b>Total funds</b>	<b>101,327</b>	<b>110,868</b>	<b>(110,868)</b>	<b>8,348</b>	<b>109,675</b>

The publication legacy can specifically only be used for publications but is unrestricted to which publication.

The HARNI reimbursements were for an officer who assisted in the Heritage at Risk project including their wages and basic expenses. The aim of this project is to record architecturally and historically important buildings that appear to be at risk in Northern Ireland, and act as a catalyst for conservation and re-use of built heritage at risk.

The Heritage Projects Development and Planning Officer position is supported by the Esme Mitchell fund. This post is designed to further develop Ulster Architectural Heritage's sustainability by expanding the scope of operations and projects over the next 2 years.

The Heritage in Your Hands project provides a programme that combines the reinvigoration of traditional means heritage engagement and outreach, with the introduction of a new range of digital engagement models and technologies, to better connect people and communities with built heritage.

The Heritage Angels celebrates the achievement of individuals, groups and communities who have helped to rescue, regenerate, research and record built heritage in Northern Ireland.

#### 16 Share capital

The charity is a company limited by guarantee and does not have share capital.

## Ulster Architectural Heritage Society

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 17 Related party transactions

The Directors' Alastair Rankin and Marcus Patton are both Trustees of Hearth Historic Buildings Trust. As at 31st December 2023, Ulster Architectural Heritage Society was owed £nil (2022: £nil) from Hearth Historic Buildings Trust for rental income. Rental income received from Hearth Historic Buildings trust was £2,500 (2022: £1,250). Ulster Architectural Heritage Society also pays rent quarterly to Belfast Natural History and Philosophical Society amounting to £3,000 per annum (2022: £3,000) of which Marcus Patton is also a trustee.

#### 18 Analysis of net assets between funds

	Endowment funds	Restricted funds	Unrestricted funds	Total
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Fixed assets	121,077	89,665	2,451	213,193
Cash and current investments	-	47,014	31,833	78,847
Other current assets and liabilities	-	-	7,888	7,888
	121,077	136,679	42,170	299,926
	121,077	136,679	42,170	299,926

	Endowment funds	Restricted funds	Unrestricted funds	Total
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Fixed assets	121,077	89,665	3,005	213,747
Cash and current investments	-	11,662	36,868	48,530
Other current assets and liabilities	-	-	53,199	53,199
	121,077	101,327	93,072	315,476
	121,077	101,327	93,072	315,476