

**CHARITY REGISTRATION NUMBER: SC050008**

**Edinburgh Architectural Association SCIO**

**Report of the Trustees and Unaudited Financial  
Statements**

**31 December 2022**

**McDONALD GORDON & CO LTD**

Chartered Certified Accountants

29 York Place, Edinburgh, EH1 3HP

# **Edinburgh Architectural Association SCIO**

## **Financial Statements**

**Year ended 31 December 2022**

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# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

#### President's Report 2022-2023

2022-2023 has been a busy and interesting year for the EAA as we continued supporting our members through the many challenges and opportunities in response to the climate emergency and just transition.

We have continued with our usual programme of lectures and events, providing design guidance at the Edinburgh Urban Design Panel (EUDP) and chapter representation at RIAS Council and Committees.

This past year couldn't have happened without the incredible voluntary effort of EAA Council, EAA Administrator, local architects and practices, speakers and award judges. I would like to take this opportunity to say an enormous thank-you to everyone who has contributed - all our voluntary efforts would be lost without you!

#### E.A.A Council

We held our AMM in May 2022. We delivered this in a hybrid presentation from the RIAS Council Room. We presented the activities from the past year and plans for the year ahead. We were delighted to welcome Mariana Novosivischei, Matt Haggerty, Emma Garland and Neil Middleton to Council. Each are joining working groups in the EAA and we look forward to their insights and contribution to council. We were also pleased to see the EAA Education group with joint leadership, from James Haynes and Seva Yurchenko.

We gave thanks to those stepping back from Council, to make space for these new nominations. We thank Kieran Gaffney, Andrew Jess, Ruth McLennan and Les Howson. Kieran had re-joined in 2019, after a first stint 2007-2009, with a focus on encouraging architectural debate, he has organised and attended many events, helping to launch the 'EAA Invites' series and has spoken at our 'Coffee with an Architect' events. The value of his contribution to architectural debate is further strengthened by the work of his architectural practice in the Chapter. When Ruth joined the EAA it was with a passion for helping with Education and Part 3. Ruth established the EAA Education Group and worked with a great team to develop the Part 3 Social and Coffee with an Architect series of events. The EAA Education Group has grown into a large and active group, with regular communication with ESALA, APEAS and other education groups. Ruth then went on to work with the RIAS to form the RIAS Education Committee. Andrew Jess has been a constant support to achieving this within the Education Group. Les Howson also stepped back from his position as a RIAS Representative to the EAA Council. Les has supported and represented the EAA for many years on the RIAS Planning Committee. He will maintain an advisor role on the RIAS Planning Committee and with a career of knowledge and experience in Urban Design, Architecture and Planning is ready to support the next EAA representative.

Our continuing roles included, Joanne McClelland as President, Ben Rainger as Past President, Dan Anderson as Vice President, and John Lancaster as Vice President. Charles Strang remains as Honorary Librarian, and Ken Lochrie remains as Honorary Treasurer.

#### Working Groups

The EAA Working Groups continued to meet this year to assist in the delivery of the Charitable aims. These groups cover **Communications, Competitions, Conservation, Education, Events, Planning and Sustainability**. These are led by Council members but are open to all Chapter members, and meet flexibly to focus on particular issues and activities. If you are interested in joining any of the above groups please contact us at [mail@eaa.org.uk](mailto:mail@eaa.org.uk). You do not need to be a member of EAA Council or the RIAS to join.

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# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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### Edinburgh Urban Design Panel

The EAA continues to provide three panel members to represent the architectural profession at the Edinburgh Urban Design Panel, hosted by the City of Edinburgh Council, enabling pre-application design review and input on large scale projects proposed for the City. The EAA developed a Sustainability and Zero Carbon checklist to enable members to interrogate the approach of the proposed developments to achieve Zero Carbon in line with the City of Edinburgh 2030 Zero Carbon target.

### RIAS Council & Committees

Joanne McClelland, Ben Rainger, Nicola McLachlan have all been representing the Edinburgh Chapter at RIAS Council meetings. The EAA representatives have continued to attend RIAS Council at both the Council meetings and in direct communications with the RIAS President to move the evolution of the RIAS forward and representing the Chapter by raising issues of concern.

The Committees and Working Groups of the RIAS have also been attended by EAA representatives. Mariana Novosivschei, Alex Liddell and Joanne McClelland attend the RIAS Sustainability Working Group. Joanne McClelland attends the RIAS Conservation Committee and RIAS Practice Committee. The Council have asked that the EAA representatives of all committees provide reports and feedback to the EAA and will continue to review membership representation where this is not happening.

James Haynes, Dan Anderson represent the EAA at the RIAS Education Committee. This Education Committee enables both the EAA and RIAS to work with the schools of architecture and education professionals across Scotland to further pursue their charitable objects in relation to the improvement of architectural education across all ages and encourage greater understanding in wider society.

### Architectural Awards

One of the highlights of the EAA calendar is our annual professional and student architectural awards, the EAA Awards 2021 and EAA J R McKay Medal (Student Awards), showcasing and celebrating the very best architecture in the chapter area and beyond. The EAA Awards was an in person awards ceremony on 27th October 2022 at West Court, Edinburgh College of Art. The EAA Awards are recognised at local and national level and are one of the main highlights of the annual EAA programme. Congratulations to all of our 2022 award winners, commended projects and short-listed entries. A special thank you to all our sponsors for continuing to support us during this challenging year and thanks to our judges; Dan Anderson, Alex Liddell, Nicola McLachlan, Joanne McInnes and Katie Gordon.

Awards are an opportunity to promote what is best in practice. Best in practice has to be regenerating existing communities and existing buildings, supporting, and developing local skills and local supply chains, designing with low carbon materials, for ease of repair and maintenance. This was showcased in the breadth of the submissions and winners at the Awards. Special mention for Simon Square by Fraser/Livingston Architects, achieving both the Building of the Year Award, Wood Award and Residential Project Award. The judges' comments included: "Simon Square takes its place within the streetscape, challenging conventions for infill residential development in the city whilst respecting the scale and form of its neighbours. It demonstrates the commercial viability of CLT, and advances the case for domestic CLT manufacture in Scotland, an impact beyond its modest scale as a project. It is an ambitious, complex and well executed project which progresses the values of architecture – well done to all involved."

The full results are available on our website. We commissioned video company Boxcar Videos to carry out interviews with the architects and clients of the shortlisted projects. These were a key part of the awards ceremony and are available on the website as an excellent showcase of the projects being designed by architects within our chapter.

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# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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### Architectural Awards *(continued)*

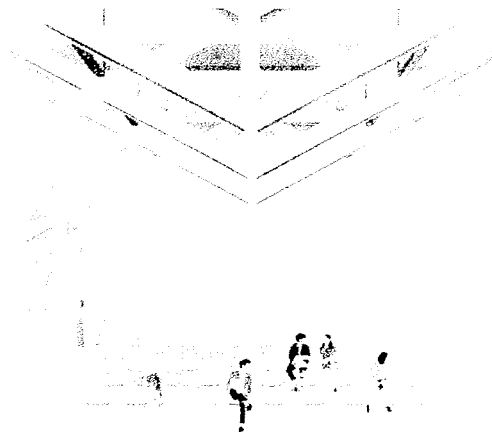
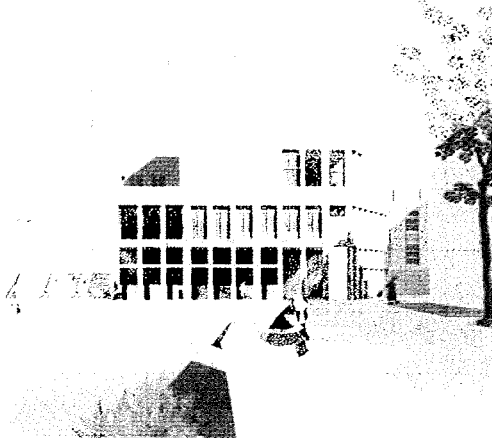
The EAA J R McKay Medal is presented to the best 4th year student completing their MA(Hons) course at the Edinburgh School of Architecture and Landscape Architecture (ESALA). Ten projects were shortlisted by tutors at ESALA, and the EAA Council selected a winning and two commended projects. The award recognises thorough analysis of the brief, evolution of a strong concept and the development of a well-considered architectural response. The Winner was Inka Eismar for Building Future(s): A Town Hall for Leith. The proposal was a town hall intersecting the communal and governmental is introduced into the fragmented territory of New Kirkgate in Leith, establishing a ground for civic exchange now and beyond the building's lifespan. A Commendation went to Dana Hasan, Leith Commoning: Reclaiming the City as Commons. The project looked at combining two Leith based food charities onto a site with derelict 19th century buildings, aiming to retain as much of the historic fabric as possible, retrofitting and adding timber extension to facilitate flexible spaces for commoning. Please look on the EAA website for the wider portfolio, the other shortlisted entries and the judges' comments.

Our 2022 awards were sponsored by, Laurence McIntosh, Scottish Forestry, Wood for Good, Torridon, EALA Impacts, Cupa Pizarra, Fakro, Bauder.

Our 2022 awards were sponsored by, Laurence McIntosh, Scottish Forestry, Wood for Good, Torridon, EALA Impacts, Cupa Pizarra, Fakro, Bauder.

### EAA J R McKay Medal winner 2023

Winner - Inka Eismar – Town Hall for Leith



# **Edinburgh Architectural Association SCIO**

**Trustees' Annual Report** *(continued)*

**Year ended 31 December 2022**

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**Commendation - Dana Hasan – Leith Commoning**

# Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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EAA Award winners 2022



**EAA Building of the Year & EAA Wood Award**

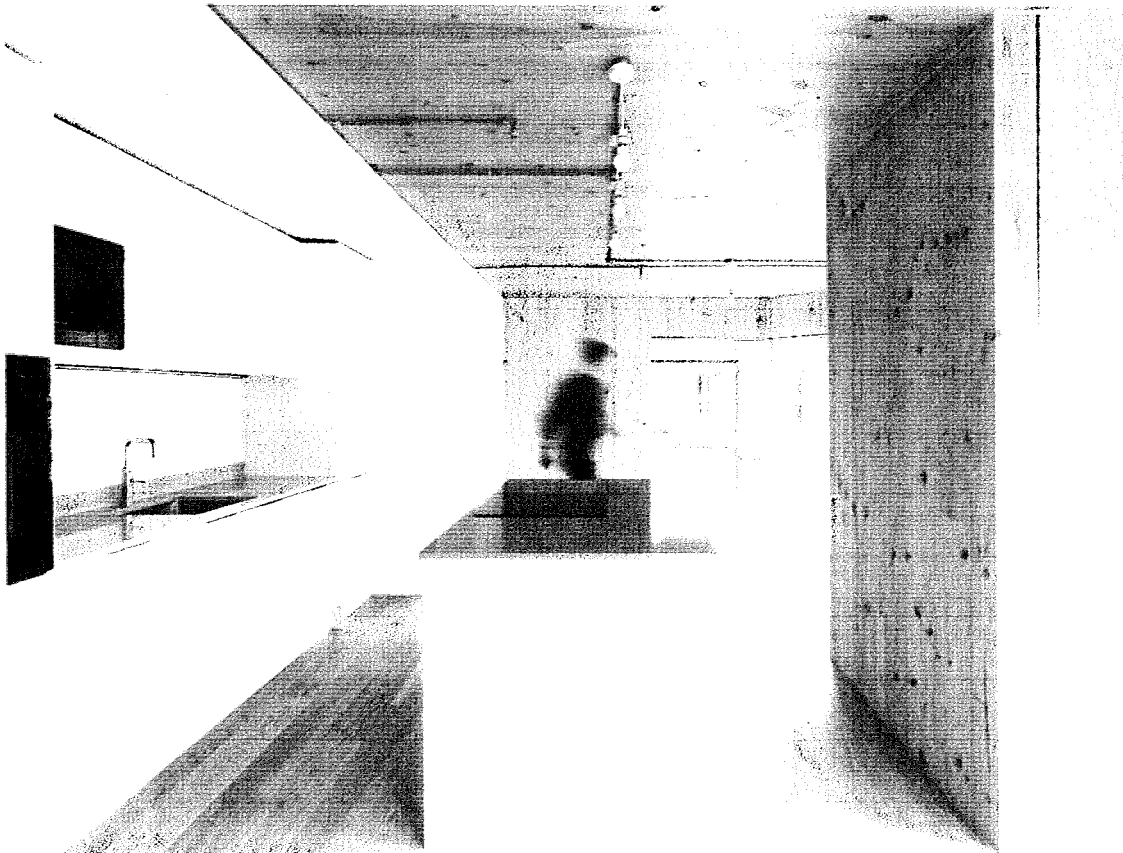
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# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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### **Winner – Simon Square – Fraser/Livingston Architects**

Judges' comments: *"Simon Square demonstrates how the development of tight urban brownfield sites can offer new, high quality homes in the city, without compromising on amenity; these are apartments which are light and bright, enjoying dual and triple aspect in many rooms to harness sunlight through the day. Of particular interest is the robust choice of materials: the limewash brick exterior contrasting with the warmer cross laminated timber interior. Use of MVHR combined with high insulation levels should minimise energy required to maintain comfort, issues that are increasing urgent and important in the context of twin crisis of climate breakdown and cost of living."*

*The building uses cross laminated timber as both structure and for the internal finish, a first for developer-led housing in Scotland. A project of this size could have been built with a conventional timber frame, but CLT brings robustness to the construction and allows for off-site manufacture to speed up construction on site. The use of timber for internal finishes defines the character of the building, creating spaces which are calm and warm, with gentle acoustics.*

*Simon Square takes its place within the streetscape, challenging conventions for infill residential development in the city whilst respecting the scale and form of its neighbours. It demonstrates the commercial viability of CLT, and advances the case for domestic CLT manufacture in Scotland, an impact beyond its modest scale as a project. It is an ambitious, complex and well executed project which progresses the values of architecture – well done to all involved."*

**Commended – Historic Environment Scotland – Ardoch Burn Crossing, Doune Castle**

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# Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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## Ambassador Award



### **Winner – Historic Environment Scotland – Ardoch Burn Crossing, Doune Castle**

*Judges' comments: "The Ardoch Burn Crossing at Doune Castle is both an innovative and elegant piece of bridge design. Three mass timber arches, formed from short lengths of locally sourced spruce glued and screwed off site to form a single structure, span across the burn below. This simple structure, which pushes the potential of local timber, is discreetly hidden beneath a complex and sculptural balustrade which brings a simplicity and delicacy to the overall form of the bridge. The unfinished sculptural balustrade will gently weather over time, allowing the bridge to root itself within its setting; a low-carbon, highly considered solution which touches gently into its historic and sensitive setting in the shadow of Doune Castle."*

**Commendation – Lincoln Cathedral Visitor Centre – Simpson & Brown**

# Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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## Regeneration/Conservation Award



### Winner – Johnnie Walker Princes Street – Simpson & Brown

Judges' Comments: *"Johnnie Walker Princes Street is a huge, highly significant and enormously complex project. It takes the old Binns/House of Fraser department store, one of many empty and at risk former retail premises on Princes Street, and introduces a landmark new use which saves it for the future. Through a combination of careful conservation and new interventions, the building is transformed; despite its scale and diversity of use, there is a striking level of clarity and consistency which carries throughout, from the new rooftop terrace to the bonded warehouse in the basement. This is a project which is impressive in the logistics of the design and the attention to detail in conception and finish, dotted throughout with moments of drama and spectacle which befit its location at the heart of the city; it enriches the story of the changing future of Princes Street."*

**Commendation – Cabins in the City – David Blaikie Architects**

# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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### Large Project Award



#### **Winner – Great Tapestry of Scotland – Page/Park Architects**

*Judges' Comments: "The Great Tapestry of Scotland Gallery is a fine resolution of exhibit and building. The layout of the exhibition space allows the Great Tapestry itself to be taken in part or in whole at the pace of the observer; by breaking up the linear exhibition into a series of spaces, it encourages unexpected connections across the room, a pattern of interactions sheltered under its sculptural, unbroken roof form. The location of the building in Galashiels town centre is quite special. Following the footprint of a previous building, it projects beyond the building line to act as a central node connecting Channel Street and High Street. The design of the building makes good use of this unique condition by landing the stair at this corner, with commanding aspects over all sides of the town centre. Like many towns, Galashiels has suffered with changes in retail behaviour, and it is clear even so soon after opening that this project is helping to breathe new life into the struggling commercial heart of this important historic town."*

#### **Commendation – Greyfriars Charteris Centre – Konishi Gaffney**

# Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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## Residential Project Award



**Winner – Simon Square – Fraser/Livingston Architects**

**Commendation – Garden House, North Berwick – Helen Lucas Architects**

# Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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## Small Project Award



### **Winner – The Tollhouse – Fraser/Livingston Architects**

Judges' Comments: *"The Tollhouse stood out in the Small Project category as a visible building with a strong presence in the city. On an incredibly constrained sloping site, squeezed between a busy junction and the Water of Leith, the project delivers a new building which appears larger within, creating a new restaurant space which is intimate in scale and yet adaptable. Three separate restaurant spaces offer three contrasting experiences: the riverside terrace connects diners back to nature, the ground floor offers cosy private dining, and the upper volume is a light and airy space perched above the street looking out to all sides. On such a prominent site, there was a need for a building that would be seen in the round; the result is a striking new trapezoidal volume over the base of the existing public toilet block which it replaces. A pared back material palette focusses attention on this new form, and in retaining the existing toilet block as structure of the ground floor the project demonstrates the clear opportunities inherent in the considered reuse of existing fabric."*

### **Commendation – Regent Street – Tap Architects**

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# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2022

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#### Lectures, Events and Building Visits

The EAA have continued to provide a varied and active programme of events, lectures and talks for the chapter members over the past year.

The EAA CPD events included:

The EAA Education group have continued with the Part 3 Social events. These free events take place in an informal setting where architecture students have the opportunity to meet newly qualified Architects over a drink for informal discussion and moral support, sharing their own experiences of the Part 3 practice exam and offer their advice. Equally importantly they hosted a Part 3 celebration, for all those who recently passed – congratulations!

The EAA Education group and EAA Events group are running a series of 'Spotlight On...' events, hosted in person at the RIAS Bookshop at Rutland Square through the spring and summer. The spotlight will be on winning projects from the 2022 EAA Awards.

The EAA Events Group carried out an annual awards review process, and discussed the future opportunities with the awards, in particular the criteria. The awards criteria were reviewed to enhance the holistic approach architects strive to take. The criteria will be published in line with our 2023 Award launch. Holistic definitions are stated such as; raise the profile of the most responsible investment of materials for the greatest benefit of society, and to enable healthy patterns of domestic life with low environmental impacts. The EAA Events group have also had the privilege, co-hosted with GIA, of a site visit to Burnbrae Road Passivhaus project by Smith Scott Mullan Associates and Fleming Buildings.

The EAA Planning group provides representation on the EUDP and the Edinburgh Development Forum. The EAA continue to attend the EUDP pre-application design reviews with Edinburgh Council, offering design advice on proposed developments within the city along with other design organisations. This is a key element of supporting Edinburgh Council to improve the design quality of buildings and places. This is a fantastic opportunity for EAA Council members to be involved in, promoting the wider benefits of design, sustainability and planning.

In preparation for the new nominations to Council, the EAA Communications group have also been working to finalise the EAA Handbook. This will be a key tool for the Council going forward, as we continue to pass the baton each year to new nominations. Special thanks to Kerry Nicol, Nicola McLachlan, James Haynes, Colin McPherson and Dan Anderson.

We have been strengthening the EAA Sustainability Working Group, with monthly socials on the first Friday of every month. The group currently has a focus on responding to public consultations to drive research and discourse. We are very keen to support our members in collaboration of repair, retrofit and green skills across our chapter as we respond to the climate emergency and just transition. Please send us an email if you would like to meet up with us.

#### Communication: Website & Social Media Presence

Our Communications Working Group continually update our website at <https://eaa.org.uk/> and presence across Instagram, Twitter & LinkedIn. The website is a key resource for connecting to chapter members, and provides the latest about all our events and activities in addition to information about the structure of the EAA, our current council and the charity's history.

# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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### Strategy 2020 – 2025

We undertook an interim review of the EAA Strategy. The Strategy runs for 5 years, and its aim is to establish a framework for the EAA to fulfil the objectives of its charter. A key action was to advance stronger relationships and collaboration with like minded organisations in Edinburgh. This is of primary importance as we transfer knowledge across disciplines and sectors, to aid our communities becoming more climate resilient and just.

The EAA continue to look for ways to diversify the profession and provide role models for minorities. We aim to have mixed judging and seminar panels on EAA events, competitions and awards. We are also keen to promote access to architectural education and understanding, to all members of society.

Looking ahead into 2023 the EAA are continuing to host events in a mixture of in-person, online and hybrid. We are now looking forward to the EAA AMM in May and EAA Annual Awards in October.

*"When enough people come together, then change will come, and we can achieve almost anything. So instead of looking for hope – start creating it."* – Greta Thunberg

**Joanne McClelland RIAS RIBA. President Edinburgh Architectural Association. April 2023**

# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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### Reference and administrative details

<b>Registered charity name</b>	Edinburgh Architectural Association SCIO
<b>Charity registration number</b>	SC050008
<b>Principal office</b>	15 Rutland Square Edinburgh, EH1 2BE

### Trustees

#### President

Joanne McClelland RIAS RIBA (President)

#### Past President

Ben Rainger RIAS RIBA

#### Vice Presidents:

Daniel Anderson RIAS

John Lancaster RIAS

#### Other members of the Council:

Seva Yurchenko RIAS student member

Kieran Gaffney RIAS (resigned 3 May 2022)

Christina Gaiger RIAS

Nicola McLachlan RIAS

Ruth McLennan RIAS RIBA (resigned 3 May 2022)

James Haynes RIAS student member

Andrew Jess RIAS (resigned 3 May 2022)

Kerry Nicol RIAS

Charles Strang RIAS

Neil Middleton (joined 3 May 2022)

Mariana Novosivschei (joined 3 May 2022)

Matt Haggerty (joined 3 May 2022)

Emma Garland (joined 3 May 2022)

### Honorary Members

#### Honorary Treasurer:

Ken Lochrie RIAS RIBA

#### Honorary Librarian:

Charles Strang RIAS

Mr Strang is also a Trustee as noted above

#### Honorary Secretary:

Colin McPherson

### Co-opted Members

#### ECAN Representative:

Alex Liddell

#### Planning Representative:

Leslie Howson (resigned 3 May 2022)

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# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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### **Independent Examiner**

Mr R Paterson FCCA  
McDonald Gordon & Co Ltd  
29 York Place  
Edinburgh  
EH1 3EP

### **Investment Adviser**

Alan Steel Asset Management  
Noble House  
Blackness Road  
Linlithgow  
EH49 7HU

### **Bankers**

The Royal Bank of Scotland  
Drummond House  
1 Redheughs Avenue  
Edinburgh  
EH12 9JN

# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2022

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#### Structure, governance and management

##### **Governing document**

The Edinburgh Architectural Association SCIO was established on 4th March 2020. It is Scottish Charitable Incorporated Organisation governed by its constitution and is a Scottish Registered Charity: SC050008. It was established to enable EAA to change legal format.

The EAA is the Edinburgh Chapter of the Royal Incorporation of Architects in Scotland (RIAS) and has over 1300 active members located from the Scottish Borders, through the Lothians to Fife. It is governed and conforms to the Charters and Bye-laws of the Royal Incorporation and to the Rules and Regulations of the Edinburgh Architectural Association SCIO. The EAA shall use and be bound by the Bye-laws of the Royal Incorporation. In the case of any variance arising, the Bye-laws of the Royal Incorporation shall have precedence.

##### **Recruitment and Appointment of Members of the Council**

The strategy and affairs of the EAA are directed and managed by a Board of Trustees known as the Council. The Council comprises a President and a Past President together with up to a further fourteen individual persons up to two of which can be student members of the RIAS. At each AMM one-third of the Elected Trustees (or nearest number downwards) retire from office, subject to a maximum number of four. At least 60 clear days prior to each AMM Council invites nominations from the Voting Members for the election of vacant positions within the Elected Trustees. Nomination of any Elected Trustee is required in writing by no less than five Voting Members. Only Voting Members are eligible to be Elected Trustees, a maximum of two of whom can be Student Members of the RIAS at any one time.

The Council may also appoint a Treasurer and a Minute Secretary. If the Treasurer is unpaid, he or she may also be a Trustee.

##### **Organisational Structure**

The members of the EAA comprise:

(a) Voting Members: that is Fellows, Academic Fellows, Retired Fellows, Members, Academic Members, Retired Members, Associate and Student members of the RIAS for whom the Territory is identified as that individual's region by the RIAS; and

(b) Non-Voting Members: that is Honorary Fellows and Affiliates of the RIAS for whom the Territory is identified as that individual's region by the RIAS

##### **Induction and Training of Members of Council**

New Council members are provided with an introduction to the work of the EAA, its' Rules and Regulations and the current financial position as set out in the latest published accounts. New Council members are also given guidance on their roles and responsibilities as charity trustees.

##### **Risk management**

The Members of Council have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity. They are satisfied that systems are in place to mitigate the Charity's exposure to these major risks.

# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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### Objectives and activities

The Charitable Purposes of the Chapter are:

- (a) to advance the cause of good Architecture by uniting members of the profession in order to provide and promote the highest standard of Architectural service;
- (b) to advance art, architecture, culture, education and heritage by delivering lectures, exhibitions, awards and other events and by creating or supporting publications of any kind in any media;
- (c) to promote environmental protection and enhancement by encouraging high standards of Architecture throughout the Territory;
- (d) to promote public interest by representing the Architectural profession in relation to key architectural, planning or development matters, which directly or indirectly affect the society, at a local, regional, national or international level; and
- (e) to uphold, advance and support the objects of the Royal Incorporation of Architects in Scotland.

### Achievements and performance

The President summarises the achievements and performance in the year in the the section at the start of the Trustees' Report headed "President's Report 2022-23"

### Financial review

#### Financial position

There was an overall deficit for the year of £12,163 (2021: a surplus of £7,453) including £8,644 of losses on investments (2021: gains of £7,106). Accordingly the reserves decreased to £80,157, of which £79,157 relate to unrestricted reserves. Total income and expenditure for the year were £17,879 and £21,398 respectively (£18,734 and £18,387 respectively in 2021). The principal reason for the decrease in income relative to the previous year was the receipt in the previous year of a £1,000 grant from RIAS in connection with the Galashiels Looking Up at Architecture Project. The principal reason for the increase in expenditure relative to the previous year was expenditure in the current year of £3,060 on IT Migration.

#### Investment policy and objectives

In accordance with the Constitution, the Council have the powers to invest any funds which are not immediately required for the activities of the Chapter in such investments as may be considered appropriate and to dispose of, and vary, such investments. Alan Steel Asset Management are the Charity's investment advisers. The investment policy is geared towards receiving a balanced return between capital and income.

#### Reserves policy

Reserves represent the unrestricted funds arising from past operating results and represent the free reserves of the Charity. The reserves policy is currently to have sufficient funds to enable the charity to function for a period of 2 years, which would equate to approximately £40,000.

# Edinburgh Architectural Association SCIO

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

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### Plans for future periods

The EAA plans to continue its main activities of providing support to the membership and organising various events including the successful awards ceremony.

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions on the charity's constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on the 24<sup>th</sup> May 2023 and signed on behalf of the board of trustees by:



Joanne McClelland RIAS RIBA  
Trustee

# Edinburgh Architectural Association SCIO

## Independent Examiner's Report to the Trustees of Edinburgh Architectural Association SCIO

Year ended 31 December 2022

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I report on the financial statements for the year ended 31 December 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### Basis of Independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

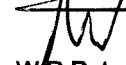
### Independent examiner's statement

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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
W/R Paterson FCCA  
Independent Examiner

29 York Place, Edinburgh, EH1 3HP

28 AUGUST 2023

# Edinburgh Architectural Association SCIO

## Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	11,723	–	11,723	12,723
Charitable activities	5	5,640	–	5,640	5,537
Investment income	6	516	–	516	474
<b>Total income</b>		<u>17,879</u>	<u>–</u>	<u>17,879</u>	<u>18,734</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Investment management costs	7	573	–	573	597
Expenditure on charitable activities	8	20,825	–	20,825	17,790
<b>Total expenditure</b>		<u>21,398</u>	<u>–</u>	<u>21,398</u>	<u>18,387</u>
Net (losses)/gains on investments	10	(8,644)	–	(8,644)	7,106
<b>Net (expenditure)/income</b>		<u>(12,163)</u>	<u>–</u>	<u>(12,163)</u>	<u>7,453</u>
Transfers between funds		(1,000)	1,000	–	–
<b>Net movement in funds</b>		<u>(13,163)</u>	<u>1,000</u>	<u>(12,163)</u>	<u>7,453</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		92,320	–	92,320	84,867
<b>Total funds carried forward</b>		<u>79,157</u>	<u>1,000</u>	<u>80,157</u>	<u>92,320</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 22 to 29 form part of these financial statements.

# Edinburgh Architectural Association SCIO

## Statement of Financial Position

31 December 2022

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	Note	2022 £	2021 £
<b>Fixed assets</b>			
Investments	15	62,275	70,976
<b>Current assets</b>			
Debtors	16	–	1,180
Cash at bank and in hand		19,415	22,644
		<u>19,415</u>	<u>23,824</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>1,533</u>	<u>2,480</u>
<b>Net current assets</b>		<u>17,882</u>	<u>21,344</u>
<b>Total assets less current liabilities</b>		<u>80,157</u>	<u>92,320</u>
<b>Funds of the charity</b>			
Restricted funds		1,000	–
Unrestricted funds		<u>79,157</u>	<u>92,320</u>
<b>Total charity funds</b>	19	<u>80,157</u>	<u>92,320</u>

These financial statements were approved by the board of trustees and authorised for issue on the 24<sup>th</sup> May 2023, and are signed on behalf of the board by:

Joanne McClelland RIAS RIBA  
Trustee

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The notes on pages 22 to 29 form part of these financial statements.

# Edinburgh Architectural Association SCIO

## Notes to the Financial Statements

Year ended 31 December 2022

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### 1. General information

Edinburgh Architectural Association SCIO is a Scottish Charitable Incorporated Organisation, a public benefit entity and a registered charity in Scotland. The address of the principal office is 15 Rutland Square, Edinburgh, EH1 2BE.

For details regarding the activities of the charity refer to the Trustees' Report.

### 2. Statement of compliance

The financial statements have been prepared in compliance with, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the 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) - second edition issued October 2019, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 3. Accounting policies

#### Basis of preparation

The financial statements relate to the individual entity only and have been prepared on the historical cost basis, as modified by the revaluation of fixed asset investments which are measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity. Figures in the accounts are rounded to the nearest pound.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

Only larger entities, as defined in the Charities SORP (FRS 102), must provide a statement of cash flows in their financial statements. Accordingly, as the charity is not a larger entity, it has not presented a statement of cash flows.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

The Trustees do not consider that there are any judgements they have made in the process of applying the entity's accounting policies which will have a significant effect on the amounts recognised in the financial statements.

The Trustees do not consider that there are any key assumptions or other sources of estimation uncertainty which will have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.



# Edinburgh Architectural Association SCIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

The charity has 2 classifications of funds which are separately disclosed in the accounts:

Unrestricted funds, which are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds, which the funder has specified are to be solely used for particular areas of the charity's work or for a specific project.

##### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- investment income is recognised when it is advised to the Trustees by the charity's investment managers.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. As the charity is not registered for VAT the expenditure is shown inclusive of VAT which is irrecoverable. Expenditure is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and investment management costs.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries

##### **Investments**

The charity's listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at fair value with changes in fair value being recognised in profit or loss.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub sectors.

# Edinburgh Architectural Association SCIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Other than fixed asset investments (see above) these are initially recognised at the amount receivable or payable including any related transaction costs and are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### Debtors

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### Cash at bank and in hand

Cash at bank and in hand consists of short term highly liquid bank deposits none of which have a notice period exceeding 7 days.

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Grants</b>				
Grants	<u>11,723</u>	<u>11,723</u>	<u>12,723</u>	<u>12,723</u>

Included in grants in the current year are government grants of £0 (2021 -£0).

# Edinburgh Architectural Association SCIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 5. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
CPD income	–	–	462	462
Award submission fees	1,800	1,800	1,675	1,675
Sponsorships	3,550	3,550	3,400	3,400
Other income	290	290	–	–
	<u>5,640</u>	<u>5,640</u>	<u>5,537</u>	<u>5,537</u>

In the previous year's accounts income from sponsorship was included within other income in the Statement of Financial Activities. In the current year it has been included within income from charitable activities as the Trustees consider this classification to be more appropriate. The comparatives have been restated accordingly.

### 6. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Income from listed investments	<u>516</u>	<u>516</u>	<u>474</u>	<u>474</u>

### 7. Investment management costs

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Portfolio management	<u>573</u>	<u>573</u>	<u>597</u>	<u>597</u>

### 8. Expenditure on charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Gross salaries	8,417	8,417	7,265	7,265
Employer pension contributions	–	–	12	12
Awards venue & catering	1,376	1,376	2,450	2,450
Awards photography/video	2,450	2,450	2,840	2,840
Other awards costs	452	452	562	562
Other events	400	400	–	–
Rent and insurance	850	850	850	850
IT costs	4,273	4,273	1,352	1,352
Website	641	641	–	–
Sundries	390	390	263	263
Accountancy	1,576	1,576	1,476	1,476
Legal fees	–	–	720	720
	<u>20,825</u>	<u>20,825</u>	<u>17,790</u>	<u>17,790</u>

# Edinburgh Architectural Association SCIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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### 9. Taxation

The company is a registered charity and as such its activities fall within the exemptions afforded by Section 505 of the Income and Corporation Taxes Act 1988. Accordingly, no provision is considered necessary for taxation

### 10. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses) on listed investments	<u>(8,644)</u>	<u>(8,644)</u>	<u>7,106</u>	<u>7,106</u>

### 11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,428	1,320
Other financial services	148	156
	<u>1,576</u>	<u>1,476</u>

### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	8,417	7,265
Employer contributions to pension plans	—	12
	<u>8,417</u>	<u>7,277</u>

The average head count of employees during the year was 1 (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### Key Management Personnel

The key management personnel of the charity are the Trustees. No remuneration was paid by the charity to the Trustees in the current or previous year.

### 13. Trustee remuneration and expenses

During the year:

- No trustee received any remuneration or benefits from the charity or a related entity (2021 - nil);
- No expenses were reimbursed to the Trustees (2021 - nil).

# Edinburgh Architectural Association SCIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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### 14. Tangible fixed assets

The charity owns a number of tangible fixed assets which have a nil value in the accounts. These include a library, minutes and papers and a memorial chimney, the assets having been accumulated by the charity over a number of years and were either donated or the cost included as an expense in the year of acquisition.

### 15. Investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 Jan 2022	70,976
Additions	516
Disposals	(573)
Fair value movements	(8,644)
<b>At 31 Dec 2022</b>	<u>62,275</u>
<b>Carrying amount</b>	
<b>At 31 Dec 2022</b>	<u>62,275</u>
At 31 Dec 2021	<u>70,976</u>

All investments shown above are held at valuation.

#### Financial assets held at fair value

Listed investments are stated at their mid-market price per the appropriate stock exchange or from the relevant fund manager as at the balance sheet date.

### 16. Debtors

	2022 £	2021 £
Prepayments and accrued income	—	<u>1,180</u>

### 17. Creditors: amounts falling due within one year

	2022 £	2021 £
Social security and other taxes	43	—
Other creditors	<u>1,490</u>	<u>2,480</u>
	<u>1,533</u>	<u>2,480</u>

### 18. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2021: £12).

# Edinburgh Architectural Association SCIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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### 19. Analysis of charitable funds

#### Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2022
	£	£	£	£	£	£
General funds	<u>92,320</u>	<u>17,879</u>	<u>(21,398)</u>	<u>(1,000)</u>	<u>(8,644)</u>	<u>79,157</u>

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General funds	<u>84,867</u>	<u>18,734</u>	<u>(18,387)</u>	<u>—</u>	<u>7,106</u>	<u>92,320</u>

#### Restricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2022
	£	£	£	£	£	£
Other restricted funds	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,000</u>	<u>—</u>	<u>1,000</u>

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
Other restricted funds	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

#### Nature and Purpose of Restricted Fund and details of inter-fund transfer

Other restricted funds relate to a £1,000 grant received in the previous year towards the Looking Up at Architecture Project.

# Edinburgh Architectural Association SCIO

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Investments	62,275	–	62,275
Current assets	18,415	1,000	19,415
Creditors less than 1 year	(1,533)	–	(1,533)
<b>Net assets</b>	<u>79,157</u>	<u>1,000</u>	<u>80,157</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Investments	70,976	–	70,976
Current assets	23,824	–	23,824
Creditors less than 1 year	(2,480)	–	(2,480)
<b>Net assets</b>	<u>92,320</u>	<u>–</u>	<u>92,320</u>