

**Edinburgh Architectural Association and Edinburgh Architectural
Association SCIO**

Financial Statements

Year ended 31 December 2020

Edinburgh Architectural Association

CHARITY REGISTRATION NUMBER: SC001369

and

Edinburgh Architectural Association SCIO

CHARITY REGISTRATION NUMBER: SC050008

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

31 December 2020

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Financial Statements

Year ended 31 December 2020

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Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charities for the year ended 31 December 2020 which have been prepared on a merged basis as explained in note 21 to the accounts.

Presidents Report 2020

2020 has been a busy and interesting year for the EAA as we adapted to COVID19 and switched to operating online to hold our monthly Council meetings, the Annual General Meeting, annual awards and deliver services to our members.

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. In addition, we have changed from an Unincorporated Charity to an Incorporated Charity and launched a new website to make us more accessible and allow the EAA to engage better with members.

This past year couldn't have happened without the incredible voluntary effort of EAA Council, EAA Secretary, 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.

In particular I would like to thank Christina Gaiger for coordinating the development of our new website and our CPD and events sub-group Alice Henderson and Kieran Gaffney for organising such a varied programme of lectures over the past year and Julie Wilson for her work as Past President and in driving the change in charity status. Lastly, I would like to thank Amanda Keay, who provided maternity cover for our secretary over the year and coordinated working of EAA council and kept members updated.

E.A.A Council

We welcomed four new trustees to EAA Council at the 2020 AGM to replace the retiring members who have finished their terms. The new members are John Lancaster, Kerry Nicol, Joanne McClelland and Andrew Jess.

Sadly, one of our council members, Michael Good passed away at the end of 2020. He was a conscientious and dedicated member of EAA Council, providing support and wisdom to all. We are very grateful for his contribution and he will be missed by us all. The EAA President wrote an obituary for the RIAS Quarterly magazine.

Working Groups

The EAA Working Groups continued to meet this year to assist in the delivery of the Charitable aims. These include **Communication, Competitions, Conservation & Heritage, Education/ Mentoring, Events,** and **Sustainability**. These are led by Council members but are open to all Chapter members. If you are interested in joining any of the above groups please contact us at either mail@eaa.org.uk or comms@eaa.org.uk education@eaa.org.uk. You do not need to be a member of EAA Council or the RIAS to join.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

The newly launched Competitions group held a Photography competition exploring the '**Old New Edinburgh**', inviting members and non-members across the chapter to submit images. Entries were received and the judges, Alex Liddell, Alastair Cook, Nicholas Hotham, Tyler Lott and Nicky Thomson. The competition challenged entrants to capture a photograph which touched on the influence of change within Edinburgh and its surroundings, and presented a new perspective on the architecture of the EAA Chapter Area . From over 100 entries the judges each selected a shortlist of ten entries, and eventually whittled these down to five award winning images.



The winning photo of the 'View between the entrance tower and the main building of the Museum of Scotland' was submitted by Eric Hertz. Introducing the first placed entry Nicky Thomson explained that, while the Museum of Scotland is an established landmark familiar to residents and visitors, the image found a fresh view on the familiar. The modern architecture of the foreground frames a typical Edinburgh Victorian tenement behind. The image is beautifully composed, with the sculptural forms of the museum focussing the eye beyond to the tenement chimney framed by the windows of the link bridge, where the shape of the chimneys repeat the wedge form of the rooflight above. The image contrasts old and new architecture of the city, through strong use of light and shade, texture and material, which make this image a worthy winner.

Second Place was awarded to Nick O'Neil. Third place went to Kenneth Gray and commendations were awarded to Eric Hertz and David Blaikie

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

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

Michael Good, Alice Henderson, Nicola McLachlan, and myself have all been representing the Edinburgh Chapter members at RIAS Council meetings. We will be electing additional members to represent the EAA at the AMM in May. 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.

EAA Trustee Christina Gaiger has been elected RIAS President and is working with the EAA to enable both organisations to deliver their charitable objects.

The Committees of the RIAS have been attended by EAA representatives. Joanne McClelland has been attending the RIAS Sustainability Working Group and RIAS Strategy Group along with Julie Wilson. Thanks to Les Howson (Planning & Sustainability) for his work on behalf of the EAA and reporting back to Council.

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.

Ruth McLennan and Dan Anderson from EAA Council along with Education Working Group member Fiona MacDonald were selected to be members of the newly formed RIAS Education committee with Ruth as the Chairperson. Ruth presented a major paper on Education to the RIAS Council which should set out future approaches to be considered by the RIAS going forward. It is hoped the report will reinvigorate the need for an active Education Committee and enable both the EAA and RIAS to further pursue their charitable objects in relation to the improvement of architectural education across all ages, including young and old as well as the Architecture Schools and encourage greater understanding in wider society.

Additionally, we have been pushing for reform of RIAS Chapter funding overall along with the other chapters. This is ongoing and will be particularly pertinent in the coming year with the potential wider impacts of Covid-19.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Architectural Awards

One of the highlights of the EAA calendar is our annual architectural awards, showcasing and celebrating the very best architecture in the chapter area and beyond. The selected winning projects all enhance people's lives and the built environment, regardless of size, form or budget. The Edinburgh Architectural Association Awards were announced in an on-line on Wednesday 4th November, attended by over a hundred architects, sponsors and their guests.

52 entries were submitted this year and seventeen projects were short-listed. Awards were made in five categories: Large Project; Regeneration and Conservation; Small Project, Wood and Ambassador. A final winner was chosen from the chapter area to receive the Building of the Year Award.

As we were unable to visit the buildings this year, we commissioned a video company to carry out interviews with the architects and clients of the shortlisted projects. These are available on the website and are an excellent showcase of the projects being designed by architects within our chapter.

Thanks to the judging panel which comprised of EAA Council Members, Christina Gaiger and Michael Good along with **Fiona McLachlan - Professor of Architectural Practice at the University of Edinburgh.**

Since 2018 the annual EAA J R McKay Student Award was incorporated into the ceremony and is now a permanent fixture, offering the opportunity for students to meet with practicing architects. The silver medal is presented to the best 4th year student, completing their MA(Hons) course at the Edinburgh School of Architecture and Landscape Architecture (ESALA). The winner this year was Katie-May Munro. As the Students were unable to hold a degree show in 2020, we expanded the shortlist from 6 to 12 and promoted the work on our website and social media channels. We received positive feedback from the students in appreciation of the changes and support.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Building of the Year

Winner - Edinburgh Printmakers - Page\Park Architects

Judges' comments "The regeneration of the existing Castle Mills Works building on the Fountainbridge site, acts as an anchor in perpetuity to the past whilst stunningly creating visibility and a presence for Edinburgh Printmakers. The design's light touch, fabric first and honest approach to the building fabric, alongside the collaborative and commercially clever, future proofed and flexible approach to the building's use is exceptional. The building and its architecture supports a community, a social agenda and creates social space - whilst celebrating a piece of Edinburgh's industrial heritage."

Large Project sponsored by Russwood

Winner - Havenfield Mews -Sonia Browse Architects.

Judges' comments "This development of three new houses has a fabric first approach alongside a responsive, elegant design which respects and plays on the architectural features of its neighbours. It is an architecturally inspiring development on a modest budget."

Commendation - Kings Stables Road - Fletcher Joseph Associates

Regeneration//Conservation sponsored by Cupa Pizarra

Winner - Edinburgh Printmakers - Page\Park Architects

Judges' comments " Although also in the large project category the judges felt that this project stood out for its regeneration of the existing Castle Mills Works building. It acts as an anchor in perpetuity to the past whilst stunningly creating a visibility and presence for Edinburgh Printmakers in the future."



Commendation - Holyrood Distillery - 7N Architects

Small Project sponsored by Fakro GB

Winner - - Compact Courtyard House - Chambers McMillan Architects

Judges' comments " A clever, inspiring brief and project, which addresses adaptive re-use and the concept of 'a home'. It is clear from the ingenuity of this project and beautiful floor plan, that the client very much benefited from using an architect. Moves were made that otherwise would not have been seen.

Commendation - Sutherland & Co. Studio - Sutherland & Co.

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Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Ambassador Award sponsored by David Naro Associates

Winner - Egg Shed - Oliver Chapman Architects

Judges' comments " The judges felt that The Egg Shed took an existing underused building from the location at the end of Crinan Canal and gave back something way beyond an average solution. The integration of the building use within the community, the awareness of the local fabric and proportionate dedication of floor space within the building was to be commended. The use of colour to celebrate the heritage of the building and its context was also applauded"

Commendation - St Albans Cathedral Welcome & Learning Centre - Simpson & Brown

Wood Award sponsored by Wood for Good and Scottish Forestry

Winner - Bridgend Community Farmhouse - Designed by Malcolm Fraser Architects, Delivered: Halliday Fraser Munro, Entreed: Fraser/Livingston Architects

Judges' comments " A determined example of perseverance and community collaboration, and a wonderful demonstration of socially sustainable architecture. The training and well-being aspect of involving the community in the scorched cladding is a superb idea - inspiring ownership and teamwork."

Commendation - Windram House - Kalm Architecture LLP

Lectures, Events and Building Visits

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

We have been holding '**Let's Talk About**' workshops in addition to our regular CPD events, including two **Let's Talk About Part 3** events. These have been more informal events involving discussion and workshops to assist Chapter members

The EAA CPD events included:

Alternative Models of Practice with Akiko Kobayashi, Matt + Fiona and John Kinsley Architects. Each of the practices looked at their own approach to architecture practice, explain what inspired them to take these alternative routes and some of the challenges and rewards they have experienced.

Employee Owned Practice with Stephen Chan, Partner at Harper Macleod LLP, Val King, Employee Ownership Trust, Chris Stewart, Director at Collective Architecture, Glan Dott, Specialist advisor, Co-operative Development Scotland & Hannah MacFarlane, Anderson Bell Christie.

An Introduction to Hygrothermic Analysis with Joseph Little, Assistant Head of School, Dublin School of Architecture, Roger Curtis, Technical Research Manager at Historic Environment Scotland and Chris Morgan, Director at John Gilbert Architects. An introduction to this evolving technology, particularly in the retrofit of traditional buildings as a response to the climate emergency.

Training For Retrofit with Joseph Little, Assistant Head of School, Dublin School of Architecture, David Pierpoint, Chief Executive of the Retrofit Academy and John Palmer, research and Policy Director at the Passivhaus Trust. The speakers introduced courses that will enable architects to perform retrofit at a professional standard.

We have also been working to establish links with other arts and design organisations across the Chapter, including SEDA, Custom Lane and Dovecot Studios to both promote and co-host events. We hope to continue to strengthen these links throughout the next year and beyond and to establish a combined events calendar on our new website including events relating to architecture and design within the chapter.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Communication: New Website & Social Media Presence

A big stride forward has been made this year with the launch of a new website at <https://eaa.org.uk/>. The website is more usable and accessible and keeping the chapter members up to date with events and activities as well as introducing you to the Council Members and also include information on the EAA Working Groups activities and EAA History.

In parallel with the launch of the website, the communications group have been working to improve our social media presence, increasing output and more content to both advertise upcoming events and to showcase award winning buildings within the chapter area. We have continued to increase the number of followers on Instagram and Twitter and hope this trend continues.

We have sought to support increased diversity including Black Lives Matter and International Women's Day. We 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 architectural education to all members of society.

Looking ahead into 2021 the EAA are continuing to host events online as a result of Covid-19 and will likely continue to host some events digitally in the future. We of course look forward to a time when it is safe to host events in person and are hoping that the awards ceremony will be back at St Cecilia's Hall later this year.

"When we help each other out, when we stand together, we are stronger together" Hilary Clinton

Ben Rainger RIAS RIBA. President Edinburgh Architectural Association.

11th May 2021

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Reference and administrative details

Registered charity names Edinburgh Architectural Association
Edinburgh Architectural Association SCIO

Charity registration number SC001369 (EAA)
SC050008 (EAA SCIO)

Principal office 15 Rutland Square
Edinburgh, EH1 2BE

EDINBURGH ARCHITECTURAL ASSOCIATION – TRUSTEES AND OFFICE HOLDERS

Trustees

President
Ben Rainger RIAS RIBA

Past President
Julie Wilson RIAS RIBA

Senior Vice President:
Alice Henderson RIAS RIBA

Junior Vice President
Nicholas Taggart RIAS RIBA (resigned May 2020)

Fellow/Associate Members:
Tom Rainey RIAS RIBA (resigned May 2020)
Alistair Cook RIAS
Michael Good RIAS
Gary Cunningham RIAS RIBA (resigned May 2020)
Kieran Gaffney RIAS RIBA
Christina Gaiger PRIAS
Nicola McLachlan RIAS
Ruth McLennan RIAS
John Lancaster (joined May 2020)
Andrew Jess (joined May 2020)
Kerry Nicol (joined May 2020)
Joanna McClelland RIAS RIBA (joined May 2020)

Student Member:
Daniel Anderson

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

EDINBURGH ARCHITECTURAL ASSOCIATION–TRUSTEES AND OFFICE HOLDERS *(continued)*

Honorary Members

Honorary Treasurer:

Ken Lochrie RIAS RIBA

Honorary Librarian:

Charles Strang RIAS

Honorary Secretary:

Vacancy

Co-opted Members

ECAN Representative

Alex Lidell

BAG Representatives:

Sam Coe RIAS RIBA

Gavin Yuill

Colin Gilmour

Co-opted Member:

Leslie Howson RIAS RIBA

Committee Rep:

Neil McAllister RIAS RIBA

EDINBURGH ARCHITECTURAL ASSOCIATION SCIO -TRUSTEES AND OFFICE HOLDERS

Trustees

President

Ben Rainger RIAS RIBA (joined May 2020)

Past President

Julie Wilson RIAS RIBA (joined May 2020)

Senior Vice President:

Alice Henderson RIAS RIBA (joined May 2020)

Junior Vice President/Student Member:

Daniel Anderson (joined May 2020)

Fellow/Associate Members:

Alistair Cook RIAS ((joined May 2020, resigned Feb 2021)

Kieran Gaffney RIAS RIBA (joined May 2020)

Christina Gaiger PRIAS (joined May 2020)

Nicola McLachlan RIAS (joined May 2020)

Ruth McLennan RIAS (joined May 2020)

John Lancaster (joined May 2020)

Andrew Jess (joined May 2020)

Kerry Nicol (joined May 2020)

Joanna McClelland RIAS RIBA (joined May 2020)

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

EDINBURGH ARCHITECTURAL ASSOCIATION SCIO -TRUSTEES AND OFFICE HOLDERS (continued)

Honorary Members

Honorary Treasurer:
Ken Lochrie RIAS RIBA

Honorary Librarian:
Charles Strang RIAS

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

Structure, governance and management

Governing document

The Edinburgh Architectural Association is a Scottish Registered Charity: SC001369

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 further details in respect of which can be found in note 21 to the accounts.

The EAA is the Edinburgh Chapter of the Royal Incorporation of Architects in Scotland (RIAS) and 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. 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 affairs of the EAA are managed by a Council consisting of sixteen members and include a President, Past President and two Vice-Presidents. Of the remaining twelve members, ten are fellows or members of the Royal Incorporation and two are student or Associate members. The Council is elected annually.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Organisational Structure

The members of the EAA are Fellows, Members, Associates, Students and Honorary Fellows who practise principally, or are employed within the territory of the Chapter. The Council manage the affairs of the Charity and employ a secretary to manage the register of membership and other business as required. The Council also appoint a Treasurer to manage the finances and accounts of the charity.

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.

Objectives and activities

The objectives of the charity are:

- (a) To advance within the Chapter's sphere of influence the cause of good Architecture and by uniting all members of the Profession to provide for the community the highest standard of Architectural service.
- (b) To uphold within the Chapter area the objects set out in the Charter of the Royal Incorporation of Architects in Scotland, which are held to be repeated herein *brevis causa*.
- (c) To exercise within the Chapter area the powers and duties of a branch of the Royal Institute of British Architects.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Achievements and performance

The President summarises the achievements and performance in the year in the attached statement.

Financial review

Financial position

There was an overall surplus for the year of £15,156 (2019: £1,165) including £4,841 (2019: £4,255) of gains on investments. Accordingly the reserves, all of which are unrestricted, increased to £84,867. Total income and expenditure for the year were £30,171 and £19,856 respectively (£16,115 and £18,776 respectively in 2019). The principal reason for the increase in income relative to the previous year was the receipt of a £10,000 government coronavirus grant. For further information on the impact of Covid-19 on operations and finances see note 22 to the accounts.

Investment policy and objectives

In accordance with the Rules and Regulations, the Council have the fullest powers available in relation to investment. 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

The reserves fund represents the unrestricted funds arising from past operating results and represents the free reserves of the Charity. The Council Members are satisfied that the balance of the fund is in excess of one and a half years' operating expenditure and is sufficient for the Charity's needs.

Plans for future periods

The EAA plans to continue its main activities of providing support to the membership and, subject to the impact of Covid-19, 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.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 22 to the financial statements

The trustees' annual report was approved on 11th May 2021 and signed on behalf of the board of trustees by:

Ben Rainger

Ben Rainger RIAS RIBA
Trustee

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

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

Year ended 31 December 2020

I report on the financial statements for the year ended 31 December 2020, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charities' 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

W R Paterson FCCA
Independent Examiner

29 York Place, Edinburgh, EH1 3HP

Date: 11th May 2021

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Statement of Financial Activities

Year ended 31 December 2020

		2020		2019	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	22,223	2,000	24,223	9,263
Other income	5	5,350	–	5,350	6,840
Investment income	6	598	–	598	12
Total income		<u>28,171</u>	<u>2,000</u>	<u>30,171</u>	<u>16,115</u>
Expenditure					
Expenditure on raising funds:					
Investment management costs	7	526	–	526	–
Expenditure on charitable activities	8	18,015	1,315	19,330	19,205
Total expenditure		<u>18,541</u>	<u>1,315</u>	<u>19,856</u>	<u>19,205</u>
Net gains on investments	10	4,841	–	4,841	4,255
Net income		<u>14,471</u>	<u>685</u>	<u>15,156</u>	<u>1,165</u>
Transfers between funds		685	(685)	–	–
Net movement in funds		<u>15,156</u>	<u>–</u>	<u>15,156</u>	<u>1,165</u>
Reconciliation of funds					
Total funds brought forward		69,711	–	69,711	68,546
Total funds carried forward		<u>84,867</u>	<u>–</u>	<u>84,867</u>	<u>69,711</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 17 to 26 form part of these financial statements.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Investments	15	63,993	59,085
Current assets			
Debtors	16	5,502	–
Cash at bank and in hand		19,182	12,799
		<u>24,684</u>	<u>12,799</u>
Creditors: amounts falling due within one year	17	<u>3,810</u>	<u>2,173</u>
Net current assets		<u>20,874</u>	<u>10,626</u>
Total assets less current liabilities		<u>84,867</u>	<u>69,711</u>
Funds of the charity			
Unrestricted funds		<u>84,867</u>	<u>69,711</u>
Total charity funds	19	<u>84,867</u>	<u>69,711</u>

These financial statements were approved by the board of trustees and authorised for issue on 11th May 2021, and are signed on behalf of the board by:

Ben Rainger

Ben Rainger RIAS RIBA
Trustee

The notes on pages 17 to 26 form part of these financial statements.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

Edinburgh Architectural Association SCIO is a Scottish Charitable Incorporated Organisation. Edinburgh Architectural Association is unincorporated. Both entities are public benefit entities and are registered charities in Scotland. The address of the principal office of both is 15 Rutland Square, Edinburgh, EH1 2BE.

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 accounts have been prepared on a merger basis, being a charity reconstruction which meets the criteria for merger accounting per Section 27.12 of the Charities SORP 2019.

The financial statements 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.

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

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.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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.

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 the sale of donated goods.
- 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

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Equipment	-	25% straight line

Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure

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.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants	<u>22,223</u>	<u>2,000</u>	<u>24,223</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Grants			
Grants	<u>9,263</u>	<u>–</u>	<u>9,263</u>

Included in grants in the current year are government grants of £10,000 (2019 - £0).

5. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
CPD income	190	190	1,875	1,875
Sponsorships	3,100	3,100	3,100	3,100
Award submission fees	2,050	2,050	1,850	1,850
Other income	10	10	15	15
	<u>5,350</u>	<u>5,350</u>	<u>6,840</u>	<u>6,840</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Income from listed investments	593	593	–	–
Deposit account interest	5	5	12	12
	<u>598</u>	<u>598</u>	<u>12</u>	<u>12</u>

7. Investment management costs

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Portfolio management	<u>526</u>	<u>526</u>	<u>–</u>	<u>–</u>

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Gross wages	8,292	–	8,292
Employer pension contributions	41	–	41
Venue costs including catering	–	–	–
Rent and insurance	850	–	850
Postage and stationery	51	–	51
Sundries	1,417	–	1,417
Medals and awards	824	–	824
Website	–	1,315	1,315
Travel and subsistence	–	–	–
CPD costs	300	–	300
Awards photography/video	1,750	–	1,750
Accountancy	1,860	–	1,860
Legal fees	1,080	–	1,080
IT costs	1,550	–	1,550
AGM/SGM costs	–	–	–
	<u>18,015</u>	<u>1,315</u>	<u>19,330</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Gross wages	8,464	–	8,464
Employer pension contributions	66	–	66
Venue costs including catering	1,392	–	1,392
Rent and insurance	850	–	850
Postage and stationery	42	–	42
Sundries	363	–	363
Medals and awards	332	–	332
Website	860	–	860
Travel and subsistence	338	–	338
CPD costs	823	–	823
Awards photography/video	240	–	240
Accountancy	1,500	–	1,500
Legal fees	2,280	–	2,280
IT costs	1,251	–	1,251
AGM/SGM costs	404	–	404
	<u>19,205</u>	<u>–</u>	<u>19,205</u>

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

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

10. Net gains on investments

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Gains/(losses) on listed investments	<u>4,841</u>	<u>4,841</u>	<u>4,255</u>	<u>4,255</u>

11. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,680	1,200
Other financial services	<u>144</u>	<u>–</u>
	<u>1,824</u>	<u>1,200</u>

During the previous year £144 was payable to the firm that carried out the independent examination of the 2018 accounts for the provision of payroll services.

12. Staff costs

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

	2020 £	2019 £
Wages and salaries	8,292	8,464
Employer contributions to pension plans	<u>41</u>	<u>66</u>
	<u>8,333</u>	<u>8,530</u>

The average head count of employees during the year was 2 (2019: 1).

No employee received employee benefits of more than £60,000 during the year (2019: 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 (2019 - nil);
- Travel expenses totalling £0 were reimbursed to the Trustees (2019 - £39 reimbursed to two of the Trustees).

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 Jan 2020	5,076	803	5,879
Disposals	(3,607)	(803)	(4,410)
At 31 Dec 2020	<u>1,469</u>	<u>–</u>	<u>1,469</u>
Depreciation			
At 1 Jan 2020	5,076	803	5,879
Disposals	(3,607)	(803)	(4,410)
At 31 Dec 2020	<u>1,469</u>	<u>–</u>	<u>1,469</u>
Carrying amount			
At 31 Dec 2020	<u>–</u>	<u>–</u>	<u>–</u>
At 31 Dec 2019	<u>–</u>	<u>–</u>	<u>–</u>

The charity also owns a number of assets which are not included in the figures above including a library, minutes and papers and a memorial chimney, these 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 £
Cost or valuation	
At 1 Jan 2020	59,085
Additions	593
Fair value movements	4,315
At 31 Dec 2020	<u>63,993</u>
Carrying amount	
At 31 Dec 2020	<u>63,993</u>
At 31 Dec 2019	<u>59,085</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.

All of the charity's investment assets are assets within the UK.

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Debtors

	2020 £	2019 £
Other debtors	5,502	–

17. Creditors: amounts falling due within one year

	2020 £	2019 £
Social security and other taxes	81	81
Other creditors	3,706	2,086
Pension contributions	23	6
	<u>3,810</u>	<u>2,173</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 £41 (2019: £66).

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 20 £
General funds	69,711	28,171	(18,541)	685	4,841	84,867

	At 1 Jan 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 19 £
General funds	68,546	16,115	(19,205)	–	4,255	69,711

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 20 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 20 £
Website Development	–	2,000	(1,315)	(685)	–	–

	At 1 Jan 19 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 19 £
Website Development	–	–	–	–	–	–

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

The website development fund was a £2,000 grant received from RIAS during the year towards the cost of developing the charity's website. The transfer of £685 is to account for costs incurred in the previous year which were funded by the aforementioned grant.

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Investments	63,993	63,993
Current assets	24,684	24,684
Creditors less than 1 year	(3,810)	(3,810)
Net assets	84,867	84,867

	Unrestricted Funds £	Total Funds 2019 £
Investments	59,085	59,085
Current assets	12,799	12,799
Creditors less than 1 year	(2,173)	(2,173)
Net assets	69,711	69,711

Edinburgh Architectural Association and Edinburgh Architectural Association SCIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

21. Details of merger

As explained in note 3 under basis of preparation, the accounts have been prepared on a merged basis. The combining charities are Edinburgh Architectural Association ("EAA") and Edinburgh Architectural Association SCIO ("EAA SCIO"), both of which are registered Scottish charities and have registration numbers SC001369 and SC050008 respectively.

EAA SCIO was established to enable the charity to change its legal form to become an incorporated entity. EAA SCIO was entered on the register of Scottish Charities on 4 March 2020 that being the date the merger took place. At the date of the merger all assets of the combined entity were held by EAA. The assets of EAA were then to be transferred in their entirety to EAA SCIO and the former then wound up. The exercise was substantially complete at 31 December 2020, the majority of assets being transferred on that date. See note 22 regarding the dissolution of EAA.

None of the operating activities during the year were carried out through EAA SCIO therefore all income and expenditure per the Statement of Financial Activities in the current and previous year relates to EAA. With effect from 1 January 2021 all operating activities of the charity are to be carried out through EAA SCIO.

22. Post balance sheet events

COVID19

At the time of signing the 2020 statutory accounts; the country is under restriction measures introduced by the Government to combat COVID19, it remains unclear the level of economic impact these measures will have on businesses in the UK and abroad. The charity was able to adapt to COVID19 and switched to operating online to hold monthly Council meetings, the Annual General Meeting, annual awards and deliver services to members. The charity's initially suffered losses on its investments as a result of COVID19 however the investments have since recovered. A gradual return to 'business as usual' in line with the Government's lifting of restrictions is expected. With the financial support measures introduced by the Government in place to assist businesses during this period together with the charity's own resources, the Trustees believe the charity is well placed to deal with the difficulties of the recession caused by this crisis.

Dissolution of Edinburgh Architectural Association – Charity No SC001369

On 27th April 2021 OSCR acknowledged notification of dissolution of the above, confirmed it was in order, and removed it from the Scottish Charity Register.