

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

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**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**INTERNATIONAL NATIONAL TRUSTS  
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**REPORT OF THE TRUSTEES  
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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**INTERNATIONAL NATIONAL TRUSTS  
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**CHAIR'S REPORT AND SECRETARY – GENERAL**

'INTO is a family of National Trusts. Families share values and look after one another. Everyone matters small and large, and our job is to help them all do their very best work' Fiona Reynolds, INTO Chair

2023 has been a year like no other for INTO. With the largest staff team we have ever known and a growing, thriving membership, we have been in full delivery mode and have exciting results to share.

We are in our second year of our generous 3-year grant from the Helen Hamlyn Trust, supporting our Deputy Secretary-General role, Incubator programmes, TAP INTO funds, development of the new Heritage Leaders programme and contributions to communications, our conference and Ambassadors programme.

After securing £1.6 million from the British Council's Cultural Protection Fund at the end of 2022 for the Withstanding Change project, our partners and project team have made huge progress during the year. The details follow below; here we want to congratulate and celebrate a brilliant, collaborative working dynamic, knowledge sharing and the commitment to excellence we've seen throughout the project.

A particularly significant moment in 2023 was the completion of the restoration of the Tsiskarauli Tower, in partnership with the National Trust of Georgia, REMPART and ALIPH. A heroic effort, interrupted first by the coronavirus pandemic, secondly by unseasonal storms washing away the remote mountain road and finally the conflict in Ukraine, this project is a testament to the drive of the volunteers who came together in the name of heritage. Against all odds, the tower now carries a new layer of history, underpinned by international collaboration.

Another major project which came to fruition in 2023 epitomised INTO's commitment to knowledge sharing, professional development and increasing access to heritage. The SEECHT (Staff Exchanges in European Cultural Heritage Trusts) project launched the Broadening Access Toolkit in September, the outcome of a matrix of learning exchanges across Europe. Funded by Erasmus+, this project initiated Braille poems, refreshed storytelling, increased volunteer engagement and much more.

We were thrilled to welcome five new members in 2023 taking our total to 99. It is tantalising to know that our 2024 report will welcome our 100th member! This is a fantastic milestone for our INTO family. And we continue to create opportunities for our members to share knowledge and bridge geographical or financial barriers to facilitate this. TAP INTO small grants helped 22 member organisations make those all-important connections that deepen understanding between countries, collections and histories. We've been learning together in a series of webinars ranging from climate communications to nature and heritage protection, and developing a new Heritage Leaders programme, ready to launch in 2024.

2023 has shown the climate crisis growing in every part of the world. Connecting our members and supporting their work to mitigate and adapt to changes in climate are ever more vital. We took our message to COP28, showcasing our members' work and inspiring people to act against climate change, invigorate recovery and build community.

In the coming year we have exciting plans to continue this exceptional level of project delivery, as well as launching Heritage Leaders, continuing to amplify the messages of our members, leading on climate adaptation and welcoming our 100th member. And we hope many more!

Huge thanks to our Secretariat team, our brilliant Trustees who give so generously of their time and expertise, our INTO Ambassadors and all the members of the INTO family for their belief in our shared values and mission. The generous way knowledge and experience is shared across our network is inspiring to us all, and we are excited to see what we can achieve together in 2024.

Fiona Reynolds, Chair of INTO

Catherine Leonard, INTO Secretary-General

**INTERNATIONAL NATIONAL TRUSTS  
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**OBJECTIVES AND ACTIVITIES**

INTO brings the global National Trust family together, creating a movement of people who care about nature and heritage and are inspired to celebrate and protect it.

At the heart of everything we do is exchanging expertise, promoting best practice and supporting collaboration, to increase global capacity for heritage protection.

We use our shared knowledge to support new trusts to grow and lend our voice to key discussions in the heritage sector.

"The object of the Charity is to promote the conservation and enhancement of the natural and cultural heritage of all nations for the benefit of the people of the world and in particular but without limitation:

- (1) to foster international co-operation and co-ordination between National Trusts for conservation and heritage and similar organisations;
- (2) to increase and enhance the capacity of such conservation and heritage organisations;
- (3) to encourage the establishment, where they do not presently exist, and development of such conservation and heritage organisations; and
- (4) to formulate and promote conservation best practices;
- (5) to pursue advocacy in the interest of conservation of natural and cultural heritage."

INTO Constitution, Clause 3

**OUR MEMBERS**

In 2023, we had 99 member organisations:

**ASIA**

Ruan Yisan Heritage Foundation (China)  
Centre for Historic Houses of India  
Indian Trust for Rural Heritage and Development  
Mehrangarh Museum Trust (India)  
Indonesian Heritage Trust  
Amenity 2000 Association (Japan)  
Research Association of National Trust on Natural and Cultural Heritage (Japan)  
Badan Warisan Malaysia (Heritage of Malaysia Trust)  
Yangon Heritage Trust  
National Trust of Korea  
Korean National Trust for Cultural Heritage  
Singapore Heritage Society  
Geoffrey Bawa Trust (Sri Lanka)  
National Trust Sri Lanka  
Taiwan Environmental Information Association (TEIA)  
The Siam Society Under Royal Patronage (Thailand)

**EUROPE**

Cultural Heritage Without Borders (Albania)  
Bodenfreiheit - Verein zur Erhaltung von Freiraume (Austria)  
Erfgoedstichting Vlaams-Brabant (Belgium)  
Herita (Belgium)  
Stichting Kempens Landschap (Belgium)  
Cultural Heritage Without Borders (Bosnia)  
Czech National Trust o.p.s.  
Friends of Czech Heritage  
National Trust (England, Wales and Northern Ireland)  
Europa Nostra

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Falkland Islands Museum and National Trust  
Union REMPART (France)  
Conservatoire du Littoral (France)  
Centre des Monuments Nationaux (France)  
National Trust of Georgia  
Kulturerbe Bayern (Germany)  
Gibraltar Heritage Trust  
Boulouki (Greece)  
National Trust of Guernsey  
Hungarian Garden Heritage Foundation  
An Taisce - National Trust for Ireland  
Manx National Heritage (Isle of Man)  
FAI - Fondo Ambiente Italiano (the National Trust for Italy)  
National Trust for Jersey  
Din l-Art Helwa (Malta)  
Gelderland Trust for Historic Houses and Natural Landscape  
Nationale Monumenten Organisatie (Netherlands)  
Natuurmonumenten (Netherlands)  
The Chudow Castle Foundation (Poland)  
Pro Patrimonio Foundation (Romania)  
Associação Portuguesa das Casas Antigas  
Saint Helena National Trust  
National Trust for Scotland  
National Trust of Slovakia  
La Fundació Catalunya-La Pedrera (Spain)  
Fundación Enrique Montoliu de la Comunitat Valenciana - FUNDEM (Spain)

**OCEANIA AND AUSTRALASIA**

National Trust of Australia (Australian Capital Territory)  
National Trust of Australia (New South Wales)  
National Trust of Australia (Northern Territory)  
National Trust of Australia (Queensland)  
National Trust of Australia (Tasmania)  
National Trust of Australia (Victoria)  
National Trust of South Australia  
National Trust of Western Australia  
Australian Council of National Trusts  
Fiji National Trust  
Heritage New Zealand Pouhere Taonga

**AFRICA AND THE MIDDLE EAST**

Le Collectif du Patrimoine des Comores  
Egyptian Heritage Rescue Foundation  
Heritage Watch Ethiopia  
Petra National Trust (Jordan)  
Legacy 1995 Historical and Environmental Interest Group of Nigeria  
West African Shared Cultural Heritage Trust (Nigeria)  
Monuments and Relics Commission (Sierra Leone)  
Hout Bay Heritage Trust (South Africa)  
Turathuna (Syria)  
Zanzibar Stone Town Heritage Society (Tanzania)  
Cross Cultural Foundation of Uganda  
Zimbabwe National Trust  
Seychelles National Heritage Resource Council

# INTERNATIONAL NATIONAL TRUSTS ORGANISATION

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### THE AMERICAS, INCLUDING THE CARIBBEAN

Anguilla National Trust  
Stichting Rancho (Aruba)  
Barbados National Trust  
Bahamas National Trust  
Bermuda National Trust  
Committee of the Defence of the Bickenbach Country House (Bolivia)  
British Virgin Islands National Parks Trust  
National Trust for Land and Culture (B.C.) Society (Canada)  
National Trust for Canada /La Fiducie Nationale  
National Trust for the Cayman Islands  
Grenada National Trust  
Haiti National Trust  
Jamaica National Heritage Trust  
FUNDARQMX (Fomento Universal para la Difusión Arquitectónica de México)  
Montserrat National Trust  
Nevis Historical and Conservation Society  
Saint Christopher National Trust  
Saint Lucia National Trust  
National Trust of Trinidad and Tobago  
Filoli (USA)  
National Parks Service (USA)  
National Trust for Historic Preservation (USA)  
The Trustees of Reservations (USA)

The benefits of INTO membership include:

- Access to a worldwide network of expertise
- Support from the global family of Trusts in advocacy and awareness raising
- Taking an active part in our biennial Conference, with reduced registration fees
- Opportunity to serve on working groups on specific projects or themes
- Eligibility to apply for INTO grants
- Using the INTO logo to celebrate your membership

There is more information about joining INTO on our website.

As part of our INTO Places scheme, some INTO members offer free or reduced-price entry to their properties upon production of a valid membership card from another National Trust. If they do not have properties open to the public, they can sometimes provide other services such as reduced-price heritage walks or assistance with travel plans.

### HIGHLIGHTS FROM 2023 UNDER OUR FOUR KEY STRATEGIES: FAMILY, GROWTH, VOICE AND STRENGTH

#### FAMILY

*INTO is an ecosystem of international connections. We deliver programmes, projects and activities that help build sustainable, confident and empowered organisations around the world. We provide opportunities to collaborate and share ideas, resources, skills, and knowledge. All of which serve to highlight how essential it is to get the right balance between conservation activity, community engagement and economic return.*

#### TAP INTO

TAP INTO awards small grants to develop and strengthen the capacity of our members through knowledge sharing. It's all about bringing trusts together, commonality and shared expertise. Over the 2023 reporting period we initiated seventeen TAP INTO projects, four of which were brought together in the Islands Incubator and two became two-way exchanges.

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In total 22 member organisations benefited directly from TAP INTO, leveraging the expertise of General Managers and Executive Directors, Curators and Conservators, Education Officers, Rangers and many others. The equivalent of over 5,000 hours of staff time sharing learning and advice.

In 2023, in response to requests from our members in the Caribbean, we held an in-person Islands Incubator. This week-long immersive learning experience included visits to National Trust sites in England and discussions with many colleagues around developing property infrastructure, managing natural heritage sites, storytelling, membership models, sustainable income generation, exploring connections to the British Empire and much more.

### **Networks: RISE and CAN**

Our two knowledge sharing networks, Reimagining International Sites of Enslavement (RISE) and INTO CAN (Climate and Nature) continue to meet and share knowledge around our two main strategic themes: equity, diversity and inclusion and climate and environment. Practitioners from across the INTO network come together to learn and share experiences and resources, so we can develop joint solutions. Sessions and workshops are co-created and provide a useful model for online learning and connecting. In 2023 there were 10 RISE meetings, including a session on working with artists with André Bago, and 5 CAN webinars, including a climate communications workshop with George Marshall.

### **INTO Projects: Tsiskarauli Tower**

INTO partnered with members National Trust for Georgia and Rempart on a two-year project to restore the Tsiskarauli Tower. The generous support of the ALIPH Foundation allowed for the restoration of this site, damaged by a missile in the 2001 Chechen War. The exceptional quality of the restoration was achieved by dissemination of learning between partner Trusts, and the commitment of the volunteers to the highest possible standards.

As well as coming together to learn new skills in stonemasonry and path building, the restoration camps were an opportunity for volunteers to experience one another's intangible cultural heritage, sharing language, traditional food and music in this immersive collaboration. Speaking to Irine Lomadze, a Georgian volunteer, when sharing Georgian Supra toasting culture with their French peers, a recurrent toast materialised from their time on the mountain - 'To the mortar that unites us!'

The project has had a specific impact for young women in Georgia, with over 80% of volunteers between 20-30, the majority of whom were female.

### **INTO Projects: Withstanding Change**

From 2022-2025, supported by the INTO project team and funded by the British Council Cultural Protection Fund, our international partners will restore six historic sites that are threatened by climate change. Each site has made progress this year undertaking building restoration work, designed to mitigate the impact of climate change on cultural heritage. The properties will become places where communities can gather to learn more about the impact of the climate on their own communities.

In time these sites will become part of the local fabric again, hubs where people can meet to share their own experiences and stories specific to their intangible heritage.

The concept of family could not have been more apparent when the project partners arrived for a 2-week study visit to National Trust properties in England in April. Conversations covered everything from business models, through to designing sustainable transport routes to sites, to engaging with local and national government on climate and heritage. Keen to make the most of the time together, the group packed in so many brilliant places.

- Quarry Bank - looking at the impact of increased rainfall on the site
- Lyme Park - to see the effects of a 'swale' (a shallow ditch or trench) to divert heavy rainfall from the gardens after floods in 2019
- Porthdinllaen, North Wales - how the site will be impacted by sea level rise
- Penrhyn Castle - how the team are managing more intense rainfall and extreme storm conditions



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- Gibson Mill - how renewable sources of energy can take properties 'off grid', as well as optimising water use to increase resilience to drought conditions
- Stourhead - how to engage with the local community
- Cliveden - to see how planting has been adapted to suit hotter conditions, using more sustainable, perennial plants
- Coleshill Estate - repurposing buildings to showcase and pass on heritage building and conservation skills
- Heelis, Swindon - for a climate communications workshop with George Marshall and presentations by all the partners

The key takeaways from the two weeks are too many to list, but one thing really struck: Hoshil Dhanji of the Zanzibar Stone Town Heritage Society commented at the Heelis event that the National Trust is 'full of SPARK: Service, Purpose, Attraction, Resilience, Knowledge'.

The same can be said of all the partners working on the Withstanding Change project: all of them working in very different contexts, under sometimes very challenging conditions. They are united by that shared 'spark' that inspires them to safeguard their precious heritage for their communities, and for the future.

The project continued to deepen these connections with the arrangement of twinning partnerships. Each partner has been matched with a National Trust property, bringing together sites in Wales, England and Northern Ireland with those in the Middle East and Africa. The impacts of climate change are not constrained by national borders, so these places are now working closely together, to help each other become more resilient to the effects of climate change.

### **GROWTH**

We are committed to growing global capacity for heritage conservation through skills development, helping establish new National Trusts in countries where they do not currently exist and nurturing young leaders for nature and heritage. We pledge to unlock opportunities for everyone involved with INTO member organisations to have an international experience.

#### **INTO growth**

As noted in the message from the Chair and Secretary-General, 2023 saw huge growth in the Secretariat team. The Withstanding Change project funds 3 full time roles, with one embedded in the National Trust but working closely with the project team. In addition, a part time fundraising manager joined us on secondment from the National Trust from January to September, and we were very ably supported by our Business Services Co-ordinators Jess and Izzi.

This represents a team increase of over 200%. For our size of organisation this has been very significant for our delivery, but also for strategic planning and added value to our members. Although we expect a certain amount of flex in response to project demands or programme delivery, this year has been exceptional, and we have been able to capitalise on our increased capacity.

99 members: Welcoming new trusts

We recruited five new members over the reporting period: Erfgoedstichting Vlaams-Brabant and Stichting Kempens Landschap in Belgium; Natuurmonumenten from the Netherlands; the Geoffrey Bawa Trust in Sri Lanka and the Collectif du Patrimoine des Comores.

#### **Staff Exchange in European Cultural Heritage Trusts**

We have also been growing leadership through our part in the Staff Exchange in European Cultural Heritage Trusts (SEECHT) project, funded by Erasmus+.

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In a matrix criss-crossing Europe, a series of 12 two-week staff exchanges enabled knowledge sharing, personal development and the advancement of new strategies. Having learnt from their neighbouring trusts, participants delivered pilot projects that broaden access to all segments of the European public, whilst also welcoming members of heritage trusts from other countries as part of the INTO Places reciprocal visiting programme. The final report, the Broadening Access Toolkit, was launched in September 2023 on the INTO website.

### **Withstanding Change project**

Withstanding Change has also enabled capacity to grow in the INTO team and at partner organisations, with 20 new roles in total. As shown in the Family section, project partners came to the UK at the end of April 2023. This was an opportunity to learn about climate adaptation and communication, whilst also contributing to personal and organisational development plans.

The programme's evaluators have supported each partner, to ensure that broader organisational development outcomes are embedded alongside those focused on programme delivery.

### **Heritage Leaders**

Our new Heritage Leaders programme, funded by the Helen Hamlyn Trust, offers a suite of development opportunities targeted to organisational and individual needs at a time when many INTO members face tremendous challenges in protecting, maintaining and using their heritage assets and natural environment.

Working with Cultural Associates Oxford, we have completed a scoping exercise looking at how we can support our member organisations through a managed and funded programme of leadership development. We will begin to recruit participants in early 2024 for a pilot starting in May 2024.

### **Growing New Trusts**

We continue to make progress supporting the development of a National Trust for Portugal. This work is building confidence, capability and capacity on a long-term basis. Much of the learning is being delivered through visits to the UK, Portugal and Italy - these relationships will develop online and in person in 2024.

### **VOICE**

*INTO speaks out with authority and purpose on global conservation issues critical to INTO's membership. We draw on the wisdom of the INTO family to crowdsource solutions to shared challenges. We also celebrate how the work of our member organisations positions heritage and nature as a solution to the climate crisis, to building resilient communities and to securing our global future. We will speak out, take positive action and empower others to do the same.*

### **Raising our combined voice**

Our Voice work is threefold. Firstly, collecting and sharing stories and best practices from our member organisations to pool expertise and crowdsource solutions, such as the SEECHT Toolkit or current research being undertaken by Professor Peter Gould of the University of Pennsylvania.

Secondly, supporting our members' individual national campaigning and influencing activities. In early 2023, we helped amplify Badan Warisan Malaysia's campaign to save the Rex Cinema in Penang - or more recently in a letter of support for continuing the lease of Old Customs House by the Zanzibar Stone Town Heritage Society.

And lastly, acting as a combined voice for the whole membership on specific global issues such as climate change. To that end, we collaborated with SEACHA colleagues, the Climate Heritage Network, and other partners on our approach to COP28 this year in Dubai.

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One of the ways we can amplify our message is through working with complementary networks. Over the reporting period, we have collaborated actively with the V&A Culture in Crisis team, SMILO the Small Islands Organisation, the Climate Coalition and Europa Nostra, amongst others.

### **Increasing INTO's profile**

The Helen Hamlyn Trust grant helps us increase INTO's profile amongst prospective members, partner organisations, supporters, funders and opinion formers, transmitting our and our members' messages about the importance of heritage to an ever-wider audience.

Our Deputy Secretary-General is at the forefront of INTO's advocacy, outreach and profile-raising work, particularly in responding quickly to groups wanting to establish a National Trust; seeking out opportunities to showcase our work; making alliances with complementary organisations and networks and catalysing conditions that would make it easier to establish a National Trust.

Our Communications Manager's focus is on growing INTO's communications engagement, by creating and managing quality content across all our channels. We delivered two awareness-raising campaigns in 2023: firstly, promoting the SEECHT project and improving access to heritage sites with the brilliant Broadening Access Toolkit. The second focussed on nature and climate, beginning with our INTO CAN mini-webinar series and including the COP28 summit.

The COP28 campaign was especially successful at bringing together partners and funders, reaching new audiences and underlining our work on climate and environment. As well as welcoming visitors to our booth, where there were opportunities to interact with our content, Dave Simpson, Withstanding Change Programme Manager, coordinated and delivered a brilliant side event with project partners and the British Council. We experienced very high levels of engagement online with our social media and blog and saw increased engagement with our website thanks to the use of QR codes.

Monthly analysis of all our channels enables us to direct our resources effectively, and reach relevant audiences with news, opportunities and shared learning.

Engagement with our newsletter has grown by 20% this year, with new audiences gained through awareness-raising at COP28 and ever-growing numbers of website views, downloads and interactions. We have updated our website and continue to improve the user experience. We've also worked with National Trust teams on updating and expanding our pages on their website, improving access to information on INTO Places and the Withstanding Change project.

Our social media reach has been excellent, in particular when working with our members to amplify each other. Our internal communications as a team and within our wider embedded National Trust channels has also been transformed in 2023, with measurement data and feedback showing a marked improvement in awareness.

### **Working in partnership**

In early 2023, we collaborated with our V&A Culture in Crisis colleagues on a brilliant webinar series drawing on the key themes of INTO Dundee 2022.

Each event brought together voices from around the world to examine how cultural organisations have adapted and transformed in the face of global challenges and new opportunities. We received lots of lovely feedback during and after the conversations. We have been able to reach five times as many people through the digital offering than the in-person conference and demonstrate that working with complementary networks is another way to amplify our voice.

In May, we held a webinar as part of the Celebrate Islands mobilisation spearheaded by SMILO and the Conservatoire du Littoral. Speakers from the US, UK and Anguilla shared thoughts on island sustainability and how we talk about our work. Again, our connections helped to give a platform to the work of our members.

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**Climate Coalition Green Heart Hero Awards 2023**

We nominated the Cross-Cultural Foundation of Uganda (CCFU) for the 'Inspiring International Project Award' for 'Melting Snow and Rivers in Flood' which explores a community-led response to the loss of belief systems, cultural rites and sacred sites due to climate change. And Reon Porter, a talented and articulate ambassador for the National Trust for the Cayman Islands was our nominee for the 'Future Leaders Award'. We were very pleased that our two nominations to these prestigious climate awards were shortlisted, with CCFU crowned winners.

We accepted the award on behalf of our CCFU colleagues, presented by Lord John Sentamu, at the award ceremony at the Houses of Parliament on 27 February 2023. This was a brilliant opportunity to network and raise awareness of international projects with a very engaged audience.

**STRENGTH**

*We are building financial sustainability for INTO, and we are also creating projects that build capacity within our member organisations. We seek to demonstrate best practice in our governance and organisational culture. We will also reduce our environmental impact through our existing operations and future development.*

In our 2019 Business Plan we set out our ambition to deliver sustainable resourcing that responds directly to INTO and its members' needs; nurtures existing mutually beneficial relationships with members, supporters, partners and constituencies, and enables expansion. We agreed that membership fees would remain a vital and stable foundation. In addition, we would mobilise new sources of funding - more grants, major donors and corporate sponsorship.

As demonstrated through partnerships with ALIPH and the Cultural Project Fund, we have been successful in raising new project funding from grants. We have also maintained the financial contribution from the National Trust and increased in-kind support.

In diversifying our approach to fundraising, we are working with a philanthropist wishing to donate a percentage of their company sales to INTO projects. We have also partnered on new project bids with the National Trust and University of Bristol amongst others, with several more in the pipeline. Additionally, we received a major gift from a London-based donor, in support of the Barbados National Trust's work at Arlington House.

This blended model for project financing enables us to lead or participate in funding bids that contribute to our strategic aims, whilst also bringing benefits to our member organisations around whom the projects are built.

**The Helen Hamlyn Trust**

We were delighted to announce in 2022 a new grant from the Helen Hamlyn Trust (HHT) for £399,500 over three years. This generous support builds on previous funding from the HHT. These funds support our Deputy Secretary-General role until 2025, Incubator programmes, TAP INTO funds, development of the new INTO Heritage Leaders programme and contributions to communications, the conference and Ambassadors programme.

**Fundraising success**

In November 2022 we secured a significant £1.6m grant from the British Council Cultural Protection Fund. The grant provided two new members of staff at the INTO Secretariat to deliver the project, as well as supporting 18 roles at our partner organisations, growing our capacity to support all our members around the important issue of climate change.

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### **Project success with ALIPH**

In September 2023 we celebrated the end of our ALIPH-funded project in Georgia. Three years ago, we embarked on an incredible journey together with REMPART and the National Trust of Georgia, which has shown the real power of collaboration, working together and strength in unity. The success of this peacebuilding through heritage project, ably supported by our Project Manager Emma Taylor, will enable us to continue to build on our relationship with ALIPH.

### **Capacity building through Withstanding Change**

There are many layers of the project which are contributing to capacity building and sharing best practice. As shown in the Family section, twinning partnerships are breaking down borders of climate adaptation learning. Perhaps most significantly, the National Trust Climate Adaptation guide continues to develop alongside the project. Hosted on the INTO website, this guidance is truly 'arms wide open' and available internationally. The Project Manager Katherine Shingler, is embedded in the National Trust but working closely with the project partners, amplifying the possibilities of shared learning, knowledge development and project success.

### **Strategy**

Over the coming 12 months we will be focussing on Heritage Leaders, Withstanding Change, engaging young people, the Islands Incubator, COP29, and looking forward to the INTO Jordan 2024 conference.

We will keep our vision at the heart of this activity - a movement of people who care about nature and heritage and are inspired to celebrate and protect it.

There have been many changes and developments in the heritage environment since INTO's inception in 2007, including reduction in government support, the lasting impacts of the Covid-19 pandemic and ongoing challenges posed by climate change or colonialism and conflict.

From Tanzania to Tasmania, South Korea to Saint Lucia, our local National Trusts see every day and at first hand the effects of limited funding, insufficient political support and the lack of public awareness or engagement. Unless we act and work towards significantly changing public and official attitudes to heritage, we risk allowing our built and natural heritage to disappear.

Our 2023-2025 strategy sets out how we will increase awareness of the social, spiritual and economic value of the places INTO members look after. By committing to a strategy that both highlights the benefits of a thriving heritage sector and provides innovative capacity building assistance to countries and territories, INTO will enable our members to extend their outreach and tackle the very real threats on the ground. We believe that with international support, local empowerment and joined up working we can make a difference.

To ensure that we are doing everything we can to increase equality, diversity and inclusion (EDI) in our work and respond positively to the threat of climate change and biodiversity loss, we have two overarching themes:

- Arms wide open

Increase opportunities for everyone to engage with our work, especially those who are disadvantaged. We pledge to grow our understanding of EDI, celebrate our diversity and use our experience and platforms to champion change.

- Climate and environment

There's a climate and nature emergency. Bold action is needed, and heritage organisations have a unique contribution to make. We pledge to use our spaces, experiences and voices to inspire people with our work at heritage sites and in the natural world to take action against climate change, invigorate nature recovery and build community. We will lead by example.

### **Our values**

- For everyone - a diverse and truly international organisation for all ages
- For the planet - we care for people and places around the world, seek ways to reduce our environmental impact and use our profile and experiences to influence positive change in others
- For communities - people have a right to nature and culture, we help sustain organisations and an enabling environment to make this happen

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- Collaborative - we achieve more working together and in partnership with others, we work collaboratively, bring diverse people, ideas and experiences together and share information and resources for the benefit of all
- Resourceful - we are nimble, modest, humble and make the most of precious resources
- Egalitarian - each member of INTO has an equal voice, all the organisations in INTO whether they are big or small, old or young, wherever they are in the world have got something to share and something to learn from each other

### **Partnerships and networks**

Alliances with complementary international networks are a great way for us to amplify all our four main themes. They are also a key membership benefit as through these affiliations, INTO members are linked to other international bodies, which in 2022 included Culture in Crisis, World Monuments Fund, SAVE Europe's Heritage, UNESCO, ICON, Historic Houses, INTBAU, Nature4Climate Coalition and Europa Nostra. We are also subscribing members of the International Union for Conservation of Nature (IUCN); The Heritage Alliance; Climate Heritage Network and SMILO (Small Islands Organisation).

### **Governance**

Our Trustees have continued to meet virtually throughout 2023 and met in person at the SEECHT Prague Conference. We are deeply grateful to them for their guidance and support. In 2023 we said goodbye to Darren Peacock and Katherine Malone-France. Katherine joined the board in 2017 and immediately took a leading role at INTO conferences. She has also been a passionate advocate for our RISE programme (Reimagining International Sites of Enslavement). Darren provided, among many other things, valuable insights into our strategic planning processes. They were both part of a trustee board that has overseen a significant period of growth and helped steer us into a strong position as we move to the next stage of our development.

### **Public benefit**

The object of the Charity is to promote the conservation and enhancement of the natural and cultural heritage of all nations for the benefit of the people of the world. In shaping our objectives and planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit.

At its most basic, heritage is what people value and want to hand on to future generations. The definition of heritage is very broad, and it can cover everything from land and biodiversity, to buildings and landscapes, collections and intangible things like language and traditional practices. In fact, what makes something part of our heritage is not whether it is a building or a landscape, but the value we place on it.

## **FINANCIAL REVIEW**

### **Financial position**

The position of the charity at the end of the year is set out on page 21.

**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

## **FINANCIAL REVIEW**

### **Reserves policy**

The Trustees have set a high level of reserves to protect against the charity's reliance on grant income for its major activities such as the INTO Conference or our Capacity Building for the National Trust Ideal project. This is currently based on one year's salary for our Deputy Director-General's salary plus the costs of one INTO Conference and is kept under review.

Trustees recognise the need to guard against the risk of grant income not being renewed. They also acknowledge that grants can be received in arrears and allowance must be made to fund short-term deficits in our cash budget.

Some grants are received in advance of a project, which accounts for some planned but as yet unspent expenditure. On the other hand, some of our major commitments are planned several years in advance, and before we can secure the necessary grant income. The success of our flagship Conference has in the past depended greatly on our ability to fundraise. Having a higher level of reserves means that we can ensure a successful event every two years.

INTO's other main source of income is membership subscriptions. Our annual budget is set before we receive all our fees. The impact of one of our larger organisations not re-joining one year could be quite considerable and needs to be guarded against.

Our general reserve balance is also there to provide scope for INTO to do more of its core functions. There is a lot of room to grow these (like the TAP INTO small grants).

In common with every other organisation, INTO also needs to allow for unforeseen emergencies, which can be greater given the international context in which we work. External changes may mean our beneficiaries (the INTO membership) need more support from us than usual in a given year.

The charity held total reserves at the year-end of £418,312 (2022 : £329,771) Of these £312,467 (2022 : £136,000) of restricted funds were held. Free reserves at the year-end stood at £105,845 (2022 : £193,771).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

INTO is registered and regulated under UK law as a Charitable Incorporated Organisation Number 1175994. It is governed by its CIO Constitution and By-laws. It was registered with the Charity Commission (England and Wales) on 29 November 2017. These documents are available on the INTO website.

### **Recruitment and appointment of new trustees**

As set out in its Constitution, the charity trustees are appointed at the biennial INTO Congress. In advance of each Congress, each Full Member may nominate one or more individuals to be considered. The charity trustees recommend individuals from amongst these nominations for appointment at the next Congress. They may also appoint trustees between Congresses but a charity trustee so appointed must retire at the next Congress, but may be nominated for re-appointment.

A charity trustee may not hold office for more than three consecutive terms except where length of service includes time served as Chair or Vice Chair.

None of our trustees receive remuneration or other benefit from their work with INTO.

**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The INTO trustees meet annually face-to-face and regularly by teleconference, thus making optimal use of virtual technologies and enabling our worldwide interests and membership to participate in a regular and cost-effective manner. These meetings are chaired by Dame Fiona Reynolds.

The National Trust of England, Wales and Northern Ireland was appointed host of the Secretariat and employs a Secretary-General who manages the day-to-day operations of the charity. This delegated framework is set out in a by law.

In 2023, we continued to benefit from the generous support of the National Trust of England, Wales and Northern Ireland (up to £100,000 per year in cash and in kind) covering four days a week of our Secretary-General's time; associated travel expenses; one day a week of business support; help and advice with fundraising and communications; legal costs; and a budget to enable National Trust staff to spend time with INTO member organisations.

**Risk management**

The trustees confirm that the major risks to which INTO is exposed have been reviewed and systems established to manage these.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1175994

**Principal address**

20 Grosvenor Gardens  
London  
SW1W 0DH



**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Trustees**

Dame F Reynolds  
Ms M K Adeleke  
Ms B Babweteera  
Ms N Bull  
Ms C Childs  
Mr O Eaton-Martinez (co-opted from December 2023)  
Dr Irena Edwards  
Mr M Galea  
Ms Kanitha Kasina-Ubol  
Ms K Malone-France (until August 2023)  
Mr J Orna-Ornstein  
Dr D Peacock (until June 2023)  
Mr J Donaldson (co-opted from December 2023)

**Ambassadors**

HRH Princess Dana Firas of Jordan  
Hashim Djojohadikusumo  
Lady Helen Hamlyn OBE  
HH The Maharaja Gaj Singh II of Marwar-Jodhpur  
Dr Thant Myint-U  
Dame Fiona Reynolds DBE

The INTO Ambassadors are a small group of very distinguished individuals, from various backgrounds and parts of the world, whose achievements in our field are internationally recognised, and who kindly lend their support to INTO. This is a titular role with no formal governance responsibilities.

**INTO Secretariat team**

Izzi Greenwood, Business Services Coordinator (National Trust)  
Alexander Lamont Bishop, Deputy Secretary-General  
Jessica Lay, Business Services Coordinator (National Trust)  
Catherine Leonard, Secretary-General  
Tracy Ogden-Davies, Philanthropy Manager (National Trust)  
Ellie Oliver, Communications Manager  
Jacqui Sealy, Programme Officer  
Katherine Shingler, Project Manager (National Trust)  
Dave Simpson, Programme Manager, Climate Change and International Heritage Resilience  
Vanessa Targett, Interim Deputy Secretary-General  
Emma Taylor, Project Manager (Freelance)

**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Haines Watts  
Chartered Accountants & Statutory Auditors  
Old Station House  
Station Approach  
Swindon  
Wiltshire  
SN1 3DU

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

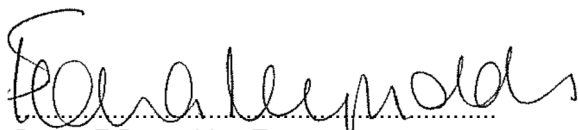
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 28 October 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Dame F Reynolds - Trustee

# REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF INTERNATIONAL NATIONAL TRUSTS ORGANISATION

## Opinion

We have audited the financial statements of International National Trusts Organisation (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Comparative Figures

The comparative figures for 2022 are unaudited.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF INTERNATIONAL NATIONAL TRUSTS ORGANISATION**

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to both the charity itself and the environment in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the UK GAAP (FRS102), Charities Act 2011 and relevant tax legislation.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Haines Watts  
Chartered Accountants & Statutory Auditors  
Old Station House  
Station Approach  
Swindon  
Wiltshire  
SN1 3DU

Date: 29 October 2024

**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	126,649	1,053,412	1,180,061	420,958
Investment income		<u>2,788</u>	<u>-</u>	<u>2,788</u>	<u>-</u>
<b>Total</b>		<u>129,437</u>	<u>1,053,412</u>	<u>1,182,849</u>	<u>420,958</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
	4				
Family		-	348,531	348,531	84,802
Growth		-	98,378	98,378	59,771
Voice		-	91,181	91,181	37,514
Strength		-	332,573	332,573	53,676
Other		<u>223,645</u>	<u>-</u>	<u>223,645</u>	<u>92,021</u>
<b>Total</b>		<u>223,645</u>	<u>870,663</u>	<u>1,094,308</u>	<u>327,784</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	13	(94,208)	182,749	88,541	93,174
		<u>6,282</u>	<u>(6,282)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(87,926)	176,467	88,541	93,174
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		193,771	136,000	329,771	236,597
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>105,845</u>	<u>312,467</u>	<u>418,312</u>	<u>329,771</u>

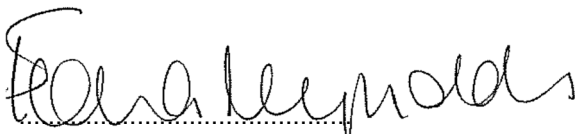
The notes form part of these financial statements

**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	10	24,867	-	24,867	-
Cash at bank		<u>165,754</u>	<u>339,289</u>	<u>505,043</u>	<u>362,108</u>
		190,621	339,289	529,910	362,108
<b>CREDITORS</b>					
Amounts falling due within one year	11	(84,776)	(26,822)	(111,598)	(32,337)
		<u>105,845</u>	<u>312,467</u>	<u>418,312</u>	<u>329,771</u>
<b>NET CURRENT ASSETS</b>					
		<u>105,845</u>	<u>312,467</u>	<u>418,312</u>	<u>329,771</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>105,845</u>	<u>312,467</u>	<u>418,312</u>	<u>329,771</u>
<b>NET ASSETS</b>					
		<u>105,845</u>	<u>312,467</u>	<u>418,312</u>	<u>329,771</u>
<b>FUNDS</b>					
	12			105,845	193,771
Unrestricted funds				<u>312,467</u>	<u>136,000</u>
Restricted funds				<u>418,312</u>	<u>329,771</u>
<b>TOTAL FUNDS</b>					
				<u>418,312</u>	<u>329,771</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2024 and were signed on its behalf by:

  
 Dame F Reynolds - Trustee

**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Cash generated from operations 1	<u>142,935</u>	<u>100,390</u>
Net cash provided by operating activities	<u>142,935</u>	<u>100,390</u>
	_____	_____
<b>Change in cash and cash equivalents in the reporting period</b>	142,935	100,390
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>362,108</u>	<u>261,718</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>505,043</u>	<u>362,108</u>

The notes form part of these financial statements



**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	88,541	93,174
<b>Adjustments for:</b>		
Depreciation charges	-	385
(Increase)/decrease in debtors	(24,867)	8,000
Increase/(decrease) in creditors	<u>79,261</u>	<u>(1,169)</u>
<b>Net cash provided by operations</b>	<u>142,935</u>	<u>100,390</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/23 £	Cash flow £	At 31/12/23 £
<b>Net cash</b>			
Cash at bank	<u>362,108</u>	<u>142,935</u>	<u>505,043</u>
	<u>362,108</u>	<u>142,935</u>	<u>505,043</u>
<b>Total</b>	<u>362,108</u>	<u>142,935</u>	<u>505,043</u>

The notes form part of these financial statements

**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity and is rounded to the nearest £.

**Going concern**

INTO remains a viable entity with minimal material liabilities. It benefits from the generous support of the National Trust (England, Wales, and Northern Ireland), which hosts the INTO Secretariat, thereby eliminating the need for staff employment and covering office, HR, or IT costs. Additionally, INTO does not operate its own pension scheme.

The Trustees acknowledge the potential risk posed by the conclusion of two significant projects in 2025: Withstanding Change and Capacity Building for the National Trust Ideal. However, this risk is mitigated by a robust pipeline of new proposals, healthy reserves and an increase in membership fees and earned income in 2024.

Further mitigation measures include staff reductions, as INTO only seconds staff from the National Trust when grants are secured.

Negotiations are also underway with the National Trust to establish a renewed financial arrangement that will cover core staffing costs and bridge any external funding gaps.

In light of these considerations, the Trustees affirm INTO's ability to continue as a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**Creditors**

Creditors 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 are recognised at their settlement amount.

**2. DONATIONS AND LEGACIES**

	2023 £	2022 £
Donations and grants	1,132,290	363,912
Membership fees	<u>47,771</u>	<u>57,046</u>
	<u><u>1,180,061</u></u>	<u><u>420,958</u></u>

	2023 £	2022 £
Membership income	47,771	57,046
Grant income - Helen Hamlyn	-	66,626
Global Giving	226	1,475
Grant income - British Council - Uganda 2 project	-	71,984
GB Sasakawa Foundation	5,360	-
Grant income - ALIPH Georgia project	55,545	34,534
Barbados National Trust	41,226	-
Erasmus+	2,536	8,535
Helen Hamlyn Trust (2)	134,500	61,000
CPF Global Project	814,019	62,132
Donated services - salary	70,811	55,298
Other	<u>8,067</u>	<u>2,328</u>
	<u><u>1,180,061</u></u>	<u><u>420,958</u></u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Other charitable activities	<u>1,083,988</u>	<u>10,320</u>	<u><u>1,094,308</u></u>

**INTERNATIONAL NATIONAL TRUSTS  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4. SUPPORT COSTS**

	Governance costs £ <u>10,320</u>
Other charitable activities	<u>10,320</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>114,672</u>	<u>306,286</u>	<u>420,958</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Conferences and projects	-	235,763	235,763
Other charitable activities	<u>92,021</u>	<u>-</u>	<u>92,021</u>
<b>Total</b>	<u>92,021</u>	<u>235,763</u>	<u>327,784</u>
<b>NET INCOME</b>	22,651	70,523	93,174
<b>Transfers between funds</b>	<u>27,512</u>	<u>(27,512)</u>	<u>-</u>
<b>Net movement in funds</b>	50,163	43,011	93,174
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>143,608</u>	<u>92,989</u>	<u>236,597</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>193,771</u>	<u>136,000</u>	<u>329,771</u>

**INTERNATIONAL NATIONAL TRUSTS  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. UNRESTRICTED EXPENDITURE**

	2023	2022
	£	£
Travel & subsistence	7,404	9,936
Donated services - salary	70,811	55,248
Recharged salaries	111,001	19,189
Accountancy and professional fees	22,253	-
Charges and interest	4,376	-
Other	<u>7,800</u>	<u>7,648</u>
	<u>223,645</u>	<u>92,021</u>

**8. STAFF COSTS**

The charity does not employ any staff. During the year salary costs of £70,811 (2022 £55,298) were met by The National Trust and included as donated services in these financial statements. In addition, £201,951 staff costs were recharged by The National Trust to the charity (2022 £92,441).

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel (or donated by the National Trust) for services provided to the charity during the year was £129,754.

**9. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	<u>770</u>
<b>DEPRECIATION</b>	
At 1 January 2023 and 31 December 2023	<u>770</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u><u>-</u></u>
At 31 December 2022	<u><u>-</u></u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Prepayments and accrued income	<u>24,867</u>	<u><u>-</u></u>

**INTERNATIONAL NATIONAL TRUSTS  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	<u>114,091</u>	<u>32,337</u>

**12. MOVEMENT IN FUNDS**

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
<b>Unrestricted funds</b>				
General fund	193,771	(94,208)	6,282	105,845
<b>Restricted funds</b>				
Global Giving	522	(157)	-	365
Davidson Fund	12,226	(782)	-	11,444
Amex Sustainable Tourism project	11,568	(12,883)	1,315	-
1772 Foundation	2,202	-	-	2,202
ALIPH Georgia	7,243	1,901	(7,597)	1,547
Erasmus+	5,502	38	-	5,540
Helen Hamlyn Trust (2)	34,605	13,861	-	48,466
CPF Global Project	62,132	183,155	-	245,287
Great British Sasakawa Foundation	-	(1,900)	-	(1,900)
Europa Nostra	-	(484)	-	(484)
	<u>136,000</u>	<u>182,749</u>	<u>(6,282)</u>	<u>312,467</u>
<b>TOTAL FUNDS</b>	<u>329,771</u>	<u>88,541</u>	<u>-</u>	<u>418,312</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	126,649	(220,857)	(94,208)
<b>Restricted funds</b>			
Global Giving	226	(383)	(157)
Davidson Fund	-	(782)	(782)
Amex Sustainable Tourism project	-	(12,883)	(12,883)
ALIPH Georgia	55,545	(53,644)	1,901
Erasmus+	2,536	(2,498)	38
Helen Hamlyn Trust (2)	134,500	(120,639)	13,861
CPF Global Project	814,019	(630,864)	183,155
Great British Sasakawa Foundation	5,360	(7,260)	(1,900)
Europa Nostra	-	(484)	(484)
Barbados National Trust	41,226	(41,226)	-
	<u>1,053,412</u>	<u>(870,663)</u>	<u>182,749</u>
<b>TOTAL FUNDS</b>	<u>1,180,061</u>	<u>(1,091,520)</u>	<u>88,541</u>

**INTERNATIONAL NATIONAL TRUSTS  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	143,608	22,651	27,512	193,771
<b>Restricted funds</b>				
Global Giving	1,231	(709)	-	522
Davidson Fund	12,226	-	-	12,226
Helen Hamlyn Trust	(1,723)	14,016	(12,293)	-
British Council - Petra NT	5,021	-	(5,021)	-
Amex Sustainable Tourism project	40,208	(28,640)	-	11,568
1772 Foundation	8,511	(6,309)	-	2,202
British Council - Uganda Project 2	(12,823)	21,556	(8,733)	-
British Council - Nigeria	1,465	-	(1,465)	-
ALIPH Georgia	38,873	(31,630)	-	7,243
Erasmus+	-	5,502	-	5,502
Helen Hamlyn Trust (2)	-	34,605	-	34,605
CPF Global Project	-	62,132	-	62,132
	<u>92,989</u>	<u>70,523</u>	<u>(27,512)</u>	<u>136,000</u>
<b>TOTAL FUNDS</b>	<u>236,597</u>	<u>93,174</u>	<u>-</u>	<u>329,771</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	114,672	(92,021)	22,651
<b>Restricted funds</b>			
Global Giving	1,475	(2,184)	(709)
Helen Hamlyn Trust	66,626	(52,610)	14,016
Amex Sustainable Tourism project	-	(28,640)	(28,640)
1772 Foundation	-	(6,309)	(6,309)
British Council - Uganda Project 2	71,984	(50,428)	21,556
ALIPH Georgia	34,534	(66,164)	(31,630)
Erasmus+	8,535	(3,033)	5,502
Helen Hamlyn Trust (2)	61,000	(26,395)	34,605
CPF Global Project	62,132	-	62,132
	<u>306,286</u>	<u>(235,763)</u>	<u>70,523</u>
<b>TOTAL FUNDS</b>	<u>420,958</u>	<u>(327,784)</u>	<u>93,174</u>

**INTERNATIONAL NATIONAL TRUSTS  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

**Global Giving: Global** - Giving is the crowdfunding platform used for our 'Saint Lucia National Trust C-19 Relief Fund'.

**INTO Foundation:** This was established with a gift from the late Rodney Davidson AO. Under the new governance structure, the INTO Foundation was wound up and its assets transferred to the CIO. At its meeting on 8 September 2021, the INTO Board agreed that the funds previously associated with the restricted fund known as the INTO Foundation would be used as general funds in line with the original intentions of the donor. This fund will be known as the Davidson Fund.

**Helen Hamlyn Trust:** The HHT grant of £275,780 over three years is for a project entitled 'Capacity Building for the National Trust Ideal'. The grant supports three main aims: the appointment of a Deputy Secretary-General; the establishment of a new Technical Assistance Programme to help our member organisations grow, develop their campaigns and share best practice; and to increase INTO's profile amongst prospective members, partner organisations, supporters and opinion formers.

**Helen Hamlyn Trust 2:** The HHT grant of £399,500 continues the above support over the next three years from September 2022. An additional element is support for a new INTO Heritage Leaders programme.

**1772 Foundation:** 1772 is a US-based grant-giving body keen to help promote and learn from the National Trust approach, particularly as it pertains to stewarding both cultural and natural heritage. INTO has received a number of gifts from the 1772.

**Cultural Protection Fund:** The CPF is managed by the British Council - the UK's international organisation for educational opportunities and cultural relations - in partnership with the Department for Digital, Culture, Media and Sport (DCMS). It aims to foster, safeguard and promote cultural heritage overseas. In 2020, it ran a special call for global heritage projects, which will use technology, skills development and community engagement to respond to the risk of climate change to heritage in East Africa.

**British Council - Uganda Project 2:** Towards the end of 2021, we announced a new phase of support from the British Council's Cultural Protection Fund of £110,143.

**British Council - Nigeria:** British Council Wales launched a new digital initiative in 2021 in response to the Covid-19 pandemic, to explore innovative ways to demonstrate artistic interpretation and practice. Under #GoDigital Sub Saharan Africa-Wales Creative Projects, a collaborative partnership, facilitated by INTO, brings together Penrhyn Castle, a National Trust property in Wales and Legacy The Historical and Environmental Interest Group of Nigeria's Jaekel House.

**Amex Sustainable Tourism project:** Through a two-year grant, American Express is supporting INTO's research into the ways in which owners and stewards of National Trust properties have rethought their relationships with the communities around them, and how their conservation and engagement ambitions have been enriched by that process. The research will serve as the foundation for an in-depth series of sessions at the INTO conferences in 2021 and 2022.



**INTERNATIONAL NATIONAL TRUSTS  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**12. MOVEMENT IN FUNDS - continued**

**ALIPH Georgia:** INTO is partnering with members National Trust for Georgia and Union REMPART on a two-year project to restore the Tsiskarauli Tower. The generous support of the ALIPH Foundation will allow for the restoration of this site, damaged by a jet in the 2001 Chechen War. In order to stabilise and restore this missile-damaged heritage site, we will work with our partners to engage an international group of volunteers as part of a working holidays programme.

**Erasmus+:** This is an EU programme to support education, training, youth and sport in Europe. We have partnered with the Czech National Trust (project lead) on the SEECHT project (Staff Exchange in European Cultural Heritage Trusts). This offers staff and volunteers at INTO member organisations the opportunity to undertake mini-secondments (up to two weeks) with other Trusts in the network. Participants will then deliver practical pilot projects at their sites that broaden access to their heritage sites. At the end of the project, we will create a toolkit capturing the learning and case studies. This will be presented at an event in Czech Republic in Spring 2023.

**Great British Sasakawa Foundation:** INTO applied for a GBSF grant for the Blossoming Connections project. The grant of £5,360 supported a visit to Japan to make connections with Japanese heritage trusts for learning and future project collaboration. The National Trust (England, Wales and Northern Ireland) and INTO both provided match funding for the project.

**Europa Nostra:** Our Secretary-General represents both the National Trust and INTO on the Europa Nostra Council. Expenses associated with our engagement with Europa Nostra, the pan-European voice for cultural heritage, are therefore supported by the National Trust through this separate project line.

Transfer between funds. Transfers are made from unrestricted funds to restricted funds to cover any restricted funds in deficit or from restricted funds to unrestricted funds where a project is complete and there is no requirements to return any unspent funds.

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.